

STATE BOARD of ACCOUNTANCY

STATE OF FLORIDA



657
F6
~~1048/11~~
~~1048/11~~
1947
ANNUAL REGISTER

May 31, 1947

UNIVERSITY
OF FLORIDA
LIBRARIES





STATE BOARD *of* ACCOUNTANCY

STATE OF FLORIDA

JOSEPH A. SWEENY
Chairman

1016 First National Bank Building
TAMPA, FLORIDA

JAMES I. KELLER, C.P.A.
Secretary

1717 duPont Building
MIAMI, FLORIDA

CHARLES B. COSTAR
903 First National Bank Building
MIAMI, FLORIDA

P. W. FISHER
1412 Barnett National Bank Building
JACKSONVILLE, FLORIDA

C. K. MILLIGAN, C.P.A.
925 Barnett National Bank Building
JACKSONVILLE, FLORIDA

*EDGAR I. MATTHEWS

*WALTER MUCKLOW

* G. R. DESAUSURE

* JOHN A. HANSBROUGH

*FRANCIS M. WILLIAMS

*THOMAS G. HUTCHINSON

HUBERT V. FOY

GEORGE H. FORD

ROBERT PENTLAND, JR.

W. I. FORNEY

C. CECIL BRYANT

GEORGE F. McCALL

CHARLES B. COSTAR

*HORRIE P. ANDREWS

CHARLES C. POTTER

WILBUR F. DIVINE

ROGER W. COLE

LEONARD L. ABESS

D. A. SMITH

REX MEIGHEN

JOSEPH HARTMAN

*W. F. MILTON

RUSSELL S. BOGUE

JAS. I. KELLER,

CLAUDE K. MILLIGAN

JOSEPH A. SWEN

P. W. FISHER

[illegible]

**MEMBERSHIP
FLORIDA STATE BOARD OF ACCOUNTANCY
1905 - 1947**

*Deceased

- Successor not appointed

S T A T I S T I C S

July 1, 1946 through June 30, 1947

FLORIDA STATE BOARD OF ACCOUNTANCY

	CPA's	PA's
Registrations—1946	187	127
New CPA's	38	
Reinstatements		6
TOTAL	<u>225</u>	<u>133</u>
Suspensions for non-payment		
of Registration Fees	1	3
Deaths	<u>3</u>	<u>3</u>
Registrations—1947	221	127
In Service	<u>1</u>	<u>1</u>
Paid Individual Registrations	220	126
Firm Registrations—1947	<u>27</u>	<u>26</u>
TOTAL	<u>247</u>	<u>152</u>

CONTENTS

	PAGE
Foreword	7
Certified Public Accountants Authorized to Practice	9
Firms of Certified Public Accountants Authorized to Practice	25
Public Accountants Authorized to Practice	29
Firms of Public Accountants Authorized to Practice	33
Geographical Lists of Certified and Public Accountants Authorized to Practice	34
Laws and Rules Thereunder Regulating the Practice of Accounting	42
Standards of Conduct and Rules Defining Unethical Practices	58

FOREWORD

The profession of public accountancy in Florida is regulated by the provisions of law found in Chapter 473, Florida Statutes, 1941; a statement of which will be found hereinafter. This chapter is a compilation of Acts more specifically described as Chapter 15637, Acts of 1931, together with certain amendments and additions embodied in Chapters 17265, 17266 and 17267, Acts of 1935. These in turn were an outgrowth of the original regulatory legislation known as Chapter 12290, Acts of 1927, under the provisions of which the then practising accountant might apply for and receive a Certificate of Authority to thereafter practice as a Public Accountant. This Act also provided that the issuance of Certificates of Authority should cease after January 1, 1928. This provision was designed with the intention that henceforth entrance into the profession would be limited to successful candidates in the examination for certified public accountant.

Chapter 24164, Florida Laws, 1947, Amended Sections 473.12, 473.19, 473.21, 473.26 and added Sections 473.27 and 473.28.

Under the provisions of law cited no person may practice in Florida as a Certified Public Accountant, or as a Public Accountant, unless such person shall be the holder of a certificate, as a Certified Public Accountant or as a Public Accountant, in full force and effect, issued by the State Board of Accountancy. Both Certified Public Accountants and Public Accountants are governed by the same laws and practice under the same rules and regulations and standards of professional conduct and are subject to the same penalties of suspension and revocation of certificates. The Certified Public Accountant received his certificate as a result of an examination or by waiver of such examination. The Public Accountant received his certificate of authority by furnishing satisfactory evidence that he was in 1927 maintaining an office for the practice of public accountancy within the State of Florida, or was similarly employed at that time.

All Certified Public Accountants and Public Accountants are required to register annually with the State Board of Accountancy. Failure to register as required subjects such practitioner to suspension of his right to practice. The list of Certified Public Accountants and Public Accountants presented herein are those Florida practitioners registered with the State Board of Accountancy as of May 31, 1947, who are entitled to practice their profession in the State during the year 1947. All others have been suspended.



Digitized by the Internet Archive
in 2018 with funding from
University of Florida, George A. Smathers Libraries

**Alphabetical List of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice
Their Professions in the State of Florida
For the Year 1947**

C.P.A. Certificate Number	1947 Registration Number	
175	— 233-A	ABESS, LEONARD L. Abess, Morgan & Altemus—1620 duPont Building, Miami, Florida.
348	— PA#161-A	ALLEN, EDWARD C. Allen & Gilliam, 9 Collier Arcade, Fort Myers, Florida.
325	— 480-A	ALLEN, GEORGE E. Allen & Gilliam, 9 Collier Arcade, Fort Myers, Florida.
275	— 231-A	ALTEMUS, ROBERT M. Abess, Morgan & Altemus—1620 duPont Building, Miami, Florida.
267	— 426-A	ANDREWS, MERRILL H. 516-17 Masonic Temple Building, Jacksonville, Florida.
54	— 247-A	ARNER, W. W. Ring, Mahony & Arner, 1202 duPont Building, Miami, Florida.
45	— 318-A	AUSTIN, ELLIOTT G. 2906 San Rafael Street, Tampa, Florida.
385	— PA#254-A	AYERS, CLARENCE R. 129 Giralda Avenue, Coral Gables, Florida.
340	— 467-A	BAER, ROBERT H. P. O. Box 320, Miller Building, Gainesville, Florida.
366	— PA#150-A	BAKER, CLINTON E. 29 West Central Avenue, Orlando, Florida.
116	— 308-A	BAKER, LESTER H. 2207 Broadway, Fort Myers, Florida.
184	— 254-A	BAKER, L. WARREN 1004 Mercantile Bank Building, Dallas, Texas.
397	— PA#262-A	BALLOU, C. A. C. A. Ballou & Son, 9 Lewis Bank Building, Tallahassee, Florida.
189	— 439-A	BALLOU, CHARLES A., JR. 512 Ninth Street, N.W., Washington, D.C.
284	— 427-A	BALLOU, JAMES E. C. A. Ballou & Son, 9 Lewis Bank Building, Tallahassee, Florida.
317	— 309-A	BAMFORD, WALTER C. Keen & Shepard, Belle Glade, Florida.
300	— 255-A	BARLOW, ANGUS 317 First National Bank Building, Orlando, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
301	— 297-A	BARNES, RICHARD L. c/o Hall & Fisher, 1410 Barnett National Bank Building, Jacksonville, Florida.
R- 14	— 280-A	BAUER, ELMER J. P. O. Box 872, Vero Beach, Florida.
314	— 411-A	BEARDEN, RALPH H., JR. 1114 Congress Building, Miami, Florida.
335	— 481-A	BEER, ALBERT J. 1620 duPont Building, Miami, Florida.
191	— 319-A	BEIGHTS, DAVID MIERS 14 East Church Street, Orlando, Florida.
356	— PA#151-A	BENJAMIN, EDWARD G. Miami Beach First National Bank Building, Miami Beach, Florida.
296	— 375-A	BERNSTEIN, BARNEY 702 Langford Building, Miami, Florida.
74	— 228-A	BIGHAM, JAY E. Cuesta Building, Tampa, Florida.
226	— 456-A	BLAKE, ALFRED H. Room 625 Court House, Miami, Florida.
257	— 256-A	BLITCH, GORDON P. 604 Graham Building, Jacksonville, Florida.
194	— 381-A	BLUMIN, HARRY Blumin & Roberts, 420 Lincoln Road, Miami Beach, Florida.
40	— 237-A	BOGUE, RUSSELL S. 501 Morgan Street, P. O. Box 2312, Tampa, Florida.
265	— 301-A	BOLGER, JAMES L. McClain & Bolger, 1517 duPont Building, Miami, Florida.
302	— 257-A	BOONE, J. W. Daley & Boone, 507 Florida Bank Building, Orlando, Florida.
212	— 258-A	BOWER, HARRY W. Potter, Loucks & Bower, P. O. Box 3426, Orlando, Florida.
163	— 405-A	BROWN, C. G. P. O. Box 1215, Tampa, Florida.
234	— 389-A	BROWN, JAMES J. 702 American Bank Building, Miami, Florida.
31	— 302-A	BRYANT, C. CECIL 109 East Broadway, Ocala, Florida.
271	— 384-A	BUNTING, NORMAN H. Bunting & Comer, 201-04 Real Estate Exchange Building, Lake Wales, Florida.
185	— 241-A	BURKE, J. W. Milligan & Burke, 925 Barnett National Bank Building, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
245	— 226-A	CALLAHAN, W. J. Callahan & Stuzin, 1225 duPont Building, Miami, Florida.
349	— PA#178-A	CALLAWAY, C. C. 1016 Comeau Building, West Palm Beach, Florida.
347	— PA#152-A	CARLISLE, LAWRENCE W 222 Stovall Professional Building, Tampa, Florida.
R-147	— 310-A	CARTER, ARTHUR H. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
329	— 470-A	CARTER, SYLVANUS J. 605 First National Bank Building, P. O. Box 944, Tampa, Florida.
367	— PA#230-A	CARTY, T. VAN RHYN 416 Tampa Street, Tampa, Florida.
307	— 372-A	CHOATE, JOHN D. Pribble, Wells, Fly & Choate, 202 Sunrise Theatre Building, Fort Pierce, Florida.
237	— 303-A	CLEAVELAND, HAROLD H. Saltmarsh, Cleaveland & Gund, 609 Blount Building, Pensacola, Florida.
386	— PA#191-A	CLENEAY, FRANK B. 203 Morse Arcade, Hollywood, Florida.
59	— 429-A	COCHRANE, JOHN P. 200 Peacock Building, Fort Pierce, Florida.
308	— 404-A	COCHRANE, JOHN P., JR. 200 Peacock Building, Fort Pierce, Florida.
311	— 311-A	COHEN, MURRAY G. 927 Lincoln Road, Miami Beach, Florida.
167	— 454-A	COLE, ROGER W. 824 duPont Building, Miami, Florida.
368	— PA#250	COLEMAN, CLAUDE D 412 Palmer National Bank Building, Sarasota, Florida.
R- 21	— 462-A	COLEMAN, MAXWELL L. 606 Biscayne Building, Miami, Florida.
34	— 444-A	COLLEY, FRANK BROOKS Ford & Colley, 203 N. Calhoun Street, Tallahassee, Florida.
92	— 392-A	COLLINS, ALFRED E. 908 Citizens Building, Tampa, Florida.
227	— *	COLLINS, ROBERT L. United States Army.
293	— 259-A	COMER, H. J., JR. Bunting & Comer, 201 Real Estate Exchange Building, Lake Wales, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
247	260-A	CONLON, L. C. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
232	391-A	COOK, ELMER W. P. O. Box 1708, 344 Federal Building, Miami, Florida.
75	304-A	COSTAR, CHARLES B. Chas. B. Costar & Company, 903 First National Bank Building, Miami, Florida.
202	443-A	COWLES, FRANK L. Pentland & Cowles, 506 Citizens Building, Tampa, Florida.
327	478-A	CRAIG, T. E. 302 Wallace S Building, Tampa, Florida.
304	305-A	CROSLAND, CLAYTON E., JR. 838 Johnson Avenue, Lakeland, Florida.
R- 16	306-A	CROWN, WILLIAM E., JR. 126 Legal Building, Clearwater, Florida.
312	294-A	CURRY, ERIC G. P. O. Box 309, Key West, Florida.
270	307-A	CURRY, GEORGE B., JR. Sheldon, Jones, Curry & Masterson, 402 First National Bank Building, St. Petersburg, Florida.
152	393-A	CURTIS, OMER G. Rooms 15-16 Arnot Building, Jacksonville Beach, Florida.
R- 23	461-A	DALEY, W. O. Daley & Boone, 506 Florida Bank Building, Orlando, Florida.
253	446-A	DANDELAKE, GEORGE W. 301 Smith Building, Jacksonville, Florida.
276	262-A	DAVIS, JEWELL A. Smoak & Davis, 505 Graham Building, Jacksonville, Florida.
179	298-A	DAVIS, L. V. Bagdad, Florida.
230	261-A	DEWHURST, JAMES E. P. O. Box 1708, Miami 10, Florida.
76	263-A	DICKINSON, GORDON M. 215 Conrad Building, DeLand, Florida.
332	466-A	DILNER, PHILIP W. 420 Lincoln Road, Miami Beach, Florida.
142	350-A	DIVINE, WILBUR F. 711-13 Guaranty Building, West Palm Beach, Florida.
203	413-A	DUNN-RANKIN, FREDERIC Frederic Dunn-Rankin & Company, 1507 Pan American Bank Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
303	— 312-A	EASTLAND, MARK W. Rex Meighen & Co., 1016 First National Bank Building, Tampa, Florida.
77	— 313-A	EDWARDS, CLIFFORD A. Edwards & Roehsner, 304 First National Bank Building, Tampa, Florida.
390	— PA#266-A	EDWARDS, VIVIAN 311 Camilo Avenue, Coral Gables, Florida.
369	— PA#223-A	ELSTON, J. IRA 619 Times Building, St. Petersburg, Florida.
402	— PA#164-A	ENGLAND, WILLIAM R. 2204 Central Avenue, Tampa, Florida.
148	— 394-A	EPPERSON, CLYDE A. Clyde A. Epperson Audit Company, 843 Ingraham Building, Miami, Florida.
R- 18	— 264-A	ERB, EUGENE T. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
239	— 419-A	EVANS, A. ROSS P. O. Box 2763, University Station, University of Florida, Gainesville, Florida.
238	— 265-A	EVANS, ROBERT P., III Purvis, Evans, Gray & Powers, 209 Citrus Center Building, Lakeland, Florida.
287	— 314-A	FAHS, JOHN L. 313 Federal Building, Jacksonville, Florida.
346	— PA#166-A	FALSONE, FRANK J. 1801½ - 21st Street, P. O. Box 5267, Tampa, Florida
R-260	— 315-A	FEIN, JOSEPH 508 Times Building, St. Petersburg, Florida.
228	— 234-A	FINK, MALVERN B. Rieders & Fink, 621 Graham Building, Jacksonville, Florida.
387	— PA#261-A	FISHER, C. W. 1407 Harvey Building, West Palm Beach, Florida.
38	— 316-A	FISHER, P. W. Hall & Fisher, 1410 Barnett National Bank Building, Jacksonville, Florida.
219	— 317-A	FLY, J. WESLEY Pribble, Wells, Fly & Horan, 409 American Building, Orlando, Florida.
9	— 465-A	FORD, GEORGE H. Ford & Colley, 203 N. Calhoun Street, Tallahassee, Florida
27	— 320-A	FORNEY, W. J. Atlantic National Bank Annex, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
14	— 442-A	FOY, HUBERT V. 807 First National Bank Building, Tampa, Florida.
359	— PA#154-A	FRIEDMAN, EDWARD 1655 Drexel Avenue, Miami Beach, Florida.
55	— 321-A	FURMAN, M. G. 420 Lincoln Road, Miami Beach, Florida.
220	— 281-A	GAMER, FRED G. 409 Pan American Bank Building, Miami, Florida.
321	— 409-A	GILLIAM, REXFORD W. Allen & Gilliam, 9 Collier Arcade, P. O. Box 1306, Fort Myers, Florida.
244	— 385-A	GILLMAN, LOUIS 1145 Ingraham Building, Miami, Florida.
36	— 282-A	GLUICK, LEWIS 205 Chestnut Avenue, Long Beach, California.
210	— 386-A	GOETZ, HARRY J. 1145 Ingraham Building, Miami, Florida.
63	— 431-A	GOODRICH, C. H. Goodrich & Varnedoe, 401 Rogers Building, Jacksonville, Florida.
79	— 449-A	GRAHAM, HARRY B. 1005 Seybold Building, Miami, Florida.
32	— 395-A	GRAHAM, HOMER G. c/o Budget Commission, Tallahassee, Florida.
362	— PA#169-A	GRAY, HOWARD W. Purvis, Evans, Gray & Powers, 123 W. University Avenue, Gainesville, Florida.
358	— PA#227-A	GRAY, SYDNEY G. Pentland & Gray, 601 Atlantic Bank Building, Sanford, Florida.
370	— PA#265-A	GRIFFITH, R. C. 203 Washington Arcade, Orlando, Florida.
243	— 388-A	GRIFFITH, T. T. Rieders & Fink, 621 Graham Building, Jacksonville, Florida.
319	— 417-A	GROSS, ELMER W. 1620 duPont Building, Miami, Florida.
316	— 390-A	GROSS, GILBERT 2820 N. W. 7th Avenue, Miami, Florida.
290	— 380-A	GROSSMAN, MURRAY Blumin & Roberts, 420 Lincoln Road, Miami Beach, Florida.
R- 13	— 322-A	GUND, CHARLES F. Saltmarsh, Cleaveland & Gund, P. O. Box 1786, Pensacola, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
371	— PA#232-A	GUSTAFSON, RAYMAND H. 646 Second Avenue, South, St. Petersburg, Florida.
372	— PA#213-A	HAGERMAN, FRANKLIN B. 502 N. Spring Street, Pensacola, Florida.
134	— 266-A	HAINES, LELAND H. Department of Agriculture, Masonic Temple Building, New Orleans, Louisiana.
373	— PA#248-A	HAMILTON, R. W. 220 Telephone Building, Lakeland, Florida.
374	— PA#240-A	HAMMOND, GRATTAN 1005 Metcalf Building, Orlando, Florida.
261	— 407-A	HARRINGTON, ALFRED D. 316 Federal Building, Miami, Florida.
298	— 267-A	HARRIS, P. Y. 45 Buckman Building, Jacksonville, Florida.
16	— 230-A	HARRIS, ROY R. Morse Arcade, P. O. Box 351, Hollywood, Florida.
395	— PA#194-A	HART, RALPH M. 710 Citizens Building, West Palm Beach, Florida.
94	— 401-A	HARTMAN, JOSEPH 302 Roberts Building, 221 W. Adams Street, Jacksonville, Florida.
140	— 238-A	HARVEY, P. J. Wilkins & Harvey, 305 Morgan Street, Tampa, Florida.
309	— 283-A	HENSON, J. LEWIS P. O. Box 1417, Ft. Lauderdale, Florida.
352	— PA#155-A	HEYWARD, WALTER S. Ring, Mahoney & Arner, 1202 duPont Building, Miami, Florida.
66	— 295-A	HIGHGATE, D. A. P. O. Box 3108, Orlando, Florida.
158	— 323-A	HILL, GORDON M. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
144	— 370-A	HIMES, WHITNEY B. Himes & Himes, 1307 Harvey Building, West Palm Beach, Florida.
313	— 324-A	HOCH, JOEL Charles B. Costar & Company, 903 First National Bank Building, Miami, Florida.
R-187	— 325-A	HOFFMAN, LESLIE J. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
208	— 458-A	HOGUE, FRANCIS M., JR. P. O. Box 4996, Jacksonville, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
109	268-A	HOLLEY, JAMES D. A. 807 Tampa Theatre Building, Tampa, Florida.
306	326-A	HORAN, WILLIAM T. Pribble, Wells, Fly & Horan, P. O. Box 3667, Orlando, Florida.
375	—PA#288-A	IBBETSON, BERTRAM Ocala, Florida.
349	—PA#276-A	ICENHOUR, JOHN E. 1009 Barnett National Bank Building, Jacksonville, Florida.
376	—PA#203-A	IRVINE, NESBITT E. P. O. Box 2827, St. Petersburg, Florida.
384	—PA#275-A	IRWIN, ELMER F. 239 W. Adams Street, Jacksonville, Florida.
137	450-A	JAMES, BENJAMIN E. 400 Rogers Building, Jacksonville, Florida.
398	—PA#180-A	JOHNSON, ROLLO H. 810 Langford Building, Miami, Florida.
R- 17	269-A	JONES, EDWARD C. Sheldon, Jones, Curry & Masterson, 402 First National Bank Building, St. Petersburg, Florida.
24	455-A	JORDAN, JOSIAH M. 506 Exchange Building, Jacksonville, Florida. 410 Thiesen Building, Pensacola, Florida.
353	—PA#274-A	KAISER, JULIUS H. Williams & Kaiser, 443 Seybold Building, Miami, Florida.
254	299-A	KANTOR, ERWIN P. 32 Buckman Building, Jacksonville, Florida.
113	284-A	KARSHNER, ROY Roy Karshner & Co., 214 Palmer Building, Atlanta, Georgia.
104	364-A	KEEN, WILLIAM E. 1207 Harvey Building, West Palm Beach, Florida.
118	—271-A	KELLER, JAMES I., JR. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
396	—PA#245-A	KENDALL, PETER C. P. O. Box 614, South Miami, Florida.
R- 15	327-A	KLANDERMAN, GERALD E. Shepard & Klanderma, 507 First Federal Building, St. Petersburg, Florida.
67	435-A	KLUTTZ, OREN E. P. O. Box 4760, Jacksonville, Florida.
334	479-A	LANDIS, LEO 811 S. W. 8th Street, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
320	— 408-A	LANEY, MARION G. 409 American Building, Orlando, Florida.
198	— 428-A	LaSALLE, ATHOS L. 809 Olympia Building, Miami, Florida.
377	— PA#221-A	LEACH, G. BLAND Mote Building, Leesburg, Florida.
289	— 248-A	LEAVY, YALE M. 1061 S. W. 8th Street, Miami, Florida.
83	— 328-A	LEBARON, E. T. Hall & Fisher, 1410 Barnett National Bank Building, Jacksonville, Florida.
326	— 468-A	LEE, FRANK O., JR. 501 Morgan Street, P. O. Box 2312, Tampa, Florida.
229	— 373-A	LEFCOURT, SIDNEY Weber, Thompson & Lefcourt, 217 Shoreland Building, Miami, Florida.
343	— 472-A	LEONARD, GEORGE B. 217 Shoreland Building, Miami, Florida.
126	— 451-A	LESTER, A. GILBERT 502 Philips Professional Building, Winter Haven, Florida.
345	— 473-A	LEVINE, SAUL S. c/o Louis Gillman, 1145 Ingraham Building, Miami, Florida.
266	— 410-A	LEVINSON, MACY J. 226 S. Olive Avenue, West Palm Beach, Florida.
165	— 441-A	LINDFORS, CHARLES H. 119 S. E. First Avenue, P.O. Box 257, Fort Lauderdale, Florida.
R- 24	— 489-A	LITTLE, ROBERT M. Hall & Fisher, 1410 Barnett National Bank Building, Jacksonville, Florida.
213	— 270-A	LOUCKS, JOHN E. Potter, Loucks & Bower, P. O. Box 3426, Orlando, Florida.
378	— *	LYNCH, THOMAS P. United States Navy.
R-221	— 246-A	MACTYE, WILLIAM H. 1405 First Trust Building, Miami, Florida.
291	— 243-A	MAHLER, JOSEPH Post & Mahler, 10 N. E. 3rd Avenue, Miami, Florida.
182	— 249-A	MAHONY, JOHN Ring, Mahony & Arner, 1202 duPont Building, Miami, Florida.
R- 20	— 460-A	MANN, ISSIE B. Room 316 Post Office Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
399	— PA#279-A	MANVILLE, F. G. H. 420 Seabreeze Boulevard, Daytona Beach, Florida.
85	— 331-A	MARE, JOHN B. 364 Brent Building, Pensacola, Florida.
295	— 272-A	MASTERSON, MICHAEL D. 402 First National Bank Building, St. Petersburg, Florida.
391	— PA#171-A	MATTHEWS, JOHN A. 620 Pan American Bank Building, Miami, Florida.
248	— 378-A	MAURER, W. S. 205 Blount Building, Fort Lauderdale, Florida.
201	— 399-A	McARTHUR, D. W., JR. 3017 Oak Street, Jacksonville, Florida.
388	— PA#239-A	McCANDLISS, R. W. 744 Ingraham Building, Miami, Florida.
R-249	— 329-A	McCLAIN, A. H. McClain & Bolger, 1517 duPont Building, Miami, Florida.
56	— 330-A	MEIGHEN, REX Rex Meighen & Company, 1016 First National Bank Building, Tampa, Florida.
277	— 406-A	MEYER, HARRY H. 321 S. W. 24th Road, Miami, Florida.
365	— PA#185-A	MILAM, RALPH L. 1453 Miami Road, P. O. Box 5066, Jacksonville, Florida.
292	— 296-A	MILLER, DAVID W. P. O. Box 1165, Tampa, Florida.
342	— 485-A	MILLER, ROLLIN E. 4405 S. W. 15th Street, Coral Gables, Florida.
84	— 240-A	MILLIGAN, C. K. Milligan & Burke, 925 Barnett National Bank Building, Jacksonville, Florida.
268	— 242-A	MILLIGAN, GEORGE L. Milligan & Burke, 925 Barnett National Bank Building, Jacksonville, Florida.
252	— 396-A	MIZRAHI, JOSEPH M. 30 W. Adams Street, Jacksonville, Florida.
106	— 273-A	MONTENEGRO, M. A. 811 Wallace S Building, Tampa, Florida.
170	— 453-A	MORGAN, GEORGE E. 401 Grove Street, North, St. Petersburg, Florida.
263	— 232-A	MORGAN, ROBERT M. Abess, Morgan & Altemus, 1620 duPont Building, Miami, Florida.
215	— 420-A	MORRIS, CLARENCE C. 811 Seybold Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
236	— 402-A	NOEL, CECIL K. P. O. Box 105, Station A, St. Petersburg, Florida.
322	— 366-A	NUNEZ, GEORGE T. 645 S. Oak Avenue, Bartow, Florida.
22	— 397-A	OATES, LEWIS A. 1004-7 Pan American Bank Building, Miami, Florida.
R-207	— 274-A	OLSHEN, J. W. Reconstruction Finance Corporation, Room 1200, 67 Broad Street, New York 5, N. Y.
196	— 398-A	OOSTERHOUDT, O. J. 1009 Barnett National Bank Building, Jacksonville, Florida
273	— 332-A	PATRICK, RAYMOND V. c/o Russell S. Bogue, 607 Citizens Building, Tampa, Florida
360	— PA#244-A	PENNEY, H. E. 804 Seybold Building, Miami, Florida.
18	— 275-A	PENTLAND, ROBERT, JR. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
231	— 403-A	PEREZ, WALDO F. P. O. Box 1708, Miami, Florida.
328	— 474-A	PETERSON, CLARENCE A. Potter, Loucks & Bower, P. O. Box 3426, Orlando, Florida.
129	— 369-A	PHILLIPS, JOS. E. 212 Hector Building, Ft. Lauderdale, Florida.
R-259	— 333-A	POST, JOSEPH A. Post & Mahler, 10 N. E. 3rd Avenue, Miami, Florida.
20	— 276-A	POTTER, CHARLES C. Potter, Loucks & Bower, P. O. Box 3426, Orlando, Florida.
256	— 277-A	POWERS, EARL P. Purvis, Evans, Gray & Powers, Miller Building, 123 W. University Avenue, Gainesville, Florida.
363	— PA#278-A	PREVATT, I. O. 807 Graham Building, Jacksonville, Florida.
44	— 421-A	PROSSER, DAVID STANLEY Plant City, Florida.
125	— 278-A	PURVIS, HUGH F. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
193	— 279-A	PURVIS, ROY L. Purvis, Evans, Gray & Powers, Miller Building, 123 W. University Avenue, Gainesville, Florida.
52	— 334-A	PUTNAM, WORCESTER 660 - 34th Avenue, South, St. Petersburg, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
114	— 436-A	QUINN, JIM 601 First National Bank Building, Tampa, Florida.
112	— 335-A	RABE, ALBERT A. 510 Florida National Bank Building, St. Petersburg, Florida.
392	— PA#157-A	RAMSEY, ERNEST A. 520 Southard Street, Key West, Florida.
70	— 245-A	RAMSEY, GEORGE J. 1005 Seybold Building, Miami, Florida.
R- 22	— 464-A	READY, SAMUEL L. 1202 duPont Building, Miami, Florida.
R-222	— 336-A	REAMY, ROBERT L. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
51	— 285-A	RICHEY, MISS MARY LUELLA Florida State University, Tallahassee, Florida.
250	— 235-A	RIEDERS, ROBERT 621 Graham Building, Jacksonville, Florida.
181	— 251-A	RING, R. WARNER Ring, Mahony & Arner, 1202 duPont Building, Miami, Florida.
305	— 250-A	RING, JOHN R. Ring, Mahony & Arner, 1202 duPont Building, Miami, Florida.
195	— 382-A	ROBERTS, CHARLES S. Blumin & Roberts, 420 Lincoln Road, Miami Beach, Florida.
357	— PA#147-A	ROBERTS, JACK H. Schuyler & Roberts, 610 Ingraham Building, Miami, Florida.
108	— 423-A	ROBERTSON, J. L. Pentland & Robertson, 126½ Volusia Avenue, Daytona Beach, Florida.
49	— 337-A	ROEHSNER, GEORGE H. Edwards & Roehsner, P. O. Box 382, 304 First National Bank Building, Tampa, Florida.
355	— PA#157-A	ROTH, LOUIS R. 819-21 Seybold Building, Miami, Florida.
28	— 377-A	ROULLIER, R. 3620 Boulevard, Jacksonville, Florida.
364	— PA#222-A	ROUSE, A. O. 105 N. Fourth Street, Palatka, Florida.
323	— 415-A	RUSSELL, CARLOS L. Quartermaster Depot, Army Base, Boston, Massachusetts.
297	— 414-A	RYAN, ELEANOR M. Frederic Dunn-Rankin & Company, 1507 Pan American Bank Building, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
255	— 286-A	RYAN, JOHN F. P. O. Box 822, Tallahassee, Florida.
119	— 338-A	ST. JOHN, NEWTON D. 119 West 40th Street, New York, N. Y.
278	— 339-A	SALTMARSH, THOMAS W. Saltmarsh, Cleaveland & Gund, 609 Blount Building, Pensacola, Florida.
279	— 416-A	SATHRE, FLOYD M. 1456 Marseille Drive, Miami Beach, Florida.
242	— 340-A	SATIN, SEYMOUR 311 Lincoln Road, Miami Beach, Florida.
400	— PA#173-A	SCHROERS, PAUL F. 315 Acacia Road, West Palm Beach, Florida.
26	— 445-A	SCHUYLER, W. L. Schuyler & Roberts, 614 Ingraham Building, Miami, Florida.
R-206	— 287-A	SCHWARTZ, DAVID M. 418 First National Bank Building, Tampa, Florida.
224	— 225-A	SCHWARTZ, GEORGE 600 Lincoln Road Building, Miami Beach, Florida.
87	— 400-A	SELDEN, CHARLES B. 905 Seybold Building, Miami, Florida.
139	— 341-A	SENSENEY, CHARLES G. 4623 Alton Place, N. W., Washington, D. C.
264	— 288-A	SEVERY, EVERETT W. 4125 N. W. 7th Avenue, Miami, Florida.
380	— PA#158-A	SHARMAN, VICTOR J. 14th Floor First Trust Building, Miami, Florida.
107	— 289-A	SHELDON, E. R. Sheldon, Jones, Curry & Masterson, 402 First National Bank Building, St. Petersburg, Florida.
333	— 482-A	SHELDON, FRED M. c/o M. G. Furman, 420 Lincoln Road, Miami Beach, Florida.
98	— 342-A	SHEPARD, LEE C. 507 First Federal Building, St. Petersburg, Florida.
246	— 379-A	SHEPARD, LEE C., JR. 1207 Harvey Building, P. O. Box 1887 West Palm Beach, Florida.
381	— PA#159-A	SHEPPARD, H. W. P. O. Box 414, Eustis, Florida.
211	— 252-A	SIGAL, MYER O. 314 Chamber of Commerce Building, Atlanta, Georgia.
315	— 368-A	SIMKOWITZ, ISIDORE B. 350 Lincoln Road, Miami Beach, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
272	—	290-A SINGER, ARTHUR 311 Lincoln Road, Miami Beach, Florida.
R-223	—	425-A SMETHURST, B. M. Smethurst & Parker, 204 Shoreland Building, Miami, Florida.
188	—	457-A SMITH, D. A. 224 Hildebrandt Building, Jacksonville, Florida.
330	—	475-A SMITH, J. PAUL 811 Wallace S. Building, P. O. Box 789, Tampa, Florida.
338	—	477-A SMITH, RALPH Y. 224 Hildebrandt Building, Jacksonville, Florida.
169	—	291-A SMOAK, PAUL R. Smoak & Davis, 505 Graham Building, Jacksonville, Florida.
341	—	483-A SPEAR, SIMEON D. c/o Seymour Satin, 311 Lincoln Road, Miami Beach, Florida.
294	—	434-A SPERRY, JOSEPH A. P. O. Box 9036, Sulphur Springs, Florida.
337	—	484-A STEWART, RICHARD H. Box 1708, Miami, Florida.
258	—	244-A STUZIN, DAVID Callahan & Stuzin, 1225 duPont Building, Miami, Florida.
166	—	343-A SWEENEY, JOSEPH A. Rex Meighen & Company, 1016 First National Bank Building, Tampa, Florida.
131	—	227-A TAIT, EDWARD B. 8015 N. E. 2nd Avenue, Miami, Florida.
339	—	PA#216-A THOMPSON, EDGAR B. 217 Shoreland Building, Miami, Florida.
382	—	PA#219-A THOMPSON, EARLE R. Panama City, Florida.
286	—	376-A TRIPLETT, THOMAS E. c/o Potter, Loucks & Bower, 317 First National Bank Building, Orlando, Florida.
233	—	344-A TRUMBO, SILAS B. Room 508, Federal Building, P. O. Box 3108, Orlando, Florida.
154	—	422-A TURNBURKE, H. M. Manson Arcade, Clearwater, Florida.
89	—	430-A TURNER, WILLIAM HUGER, SR. P. O. Box 1304, Miami, Florida.
351	—	PA#175-A TYLER, W. J. Pentland, Purvis, Keller & Company, 17th Floor duPont Building, Miami, Florida.
344	—	471-A TYTELL, BERNARD P. O. Box 1708, Miami, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
138	— 447-A	VALDES, JAMES F. 512 - 12th Street, Bradenton, Florida.
280	— 345-A	VALDES, ROBERT E. Rex Meighen & Company, 1016 First National Bank Building, Tampa, Florida.
149	— 432-A	VARNEDOE, IRA J. Goodrich & Varnedoe, 401 Rogers Building, Jacksonville, Florida.
336	— 476-A	VILLANUEVA, FENOR 1753 S. W. 14th Terrace, Miami, Florida.
R-186	— 459-A	VROON, JULIUS M. 19 W. Flagler Street, Miami, Florida.
43	— 438-A	WALTON, WILLIAM O. 811 Seybold Building, Miami, Florida.
310	— 346-A	WALZ, R. J. 811 S. W. 8th Street, Miami, Florida.
299	— 448-A	WARD, J. T. Hall & Fisher, 1410 Barnett National Bank Building, Jacksonville, Florida.
174	— 387-A	WARMACK, WILLIAM J. 5025 - 42nd Street, N. W., Washington, D. C.
209	— 224-A	WASSERMAN, SIDNEY 420 Lincoln Road, Miami Beach, Florida.
162	— 440-A	WEATHERS, JOHN C. P. O. Box 1708, Miami, Florida.
393	— PA#176-A	WEBB, J. HOWARD Ernst & Ernst, 914 Langford Building, Miami, Florida.
R- 5	— 374-A	WEBER, OTTO F. Weber, Thompson & Lefcourt, 217 Shoreland Building, Miami, Florida.
R- 19	— 229-A	WEINBERG, MORRIS W. Abess, Morgan & Altamus, 1620 duPont Building, Miami, Florida.
288	— 292-A	WEINER, BENJAMIN 1428 duPont Building, Miami, Florida.
361	— PA#188-A	WEINER, MILTON 3020 S. W. 4th Avenue, Miami, Florida.
240	— 293-A	WEISS, EUGENE J. 514-18 Congress Building, Miami, Florida.
99	— 253-A	WEISS, PAUL J. 410 Pan American Bank Building, Miami, Florida.
339	— 469-A	WELLS, GORDON W. 609 Blount Building, Pensacola, Florida.

Alphabetical List of Certified Public Accountants of Florida—*Continued*

C.P.A. Certificate Number	1947 Registration Number	
283	— 347-A	WELLS, H. IRVIN Pribble, Wells, Fly & Horan, 409 Exchange Building, P. O. Box 3667, Orlando, Florida.
130	— 348-A	WHITFIELD, GEORGE B. 141 W. Jackson Boulevard, Chicago, Illinois.
318	— 371-A	WIENER, ABRAHAM B. 350 Lincoln Road, Miami Beach, Florida.
394	—PA#189-A	WILEY, C. ARTHUR 903 First National Bank Building, Miami, Florida.
262	— 236-A	WILKIE, ROBERT T. P. O. Box 4760, Jacksonville, Florida.
21	— 239-A	WILKINS, M. L. Wilkins & Harvey, 305 Morgan Street, Tampa, Florida.
383	—PA#253-A	WILLIAMS, CHARLES H. 202 Drane Building, Lakeland, Florida.
354	—PA#273-A	WILLIAMS, ELMO H. Williams & Kaiser, 443 Seybold Building, Miami, Florida.
281	— 349-A	WILLIAMS, GEORGE H., JR. Pentland & Gray, Sanford Atlantic National Bank Building, Sandford, Florida.
401	—PA#293-A	WILLIS, BRYAN M. State Auditing Department, Tallahassee, Florida.
282	— 418-A	WINTERBURN, JACK R. 306-7 Roberts Building, Jacksonville, Florida.

*Indicates Military Service.

**Alphabetical List of Firms of
CERTIFIED PUBLIC ACCOUNTANTS
Authorized to Practice in
The State of Florida
For the Year 1947**

1947
Registration
Number

- 365-A **ABESS, MORGAN & ALTEMUS**
16th Floor duPont Building, Miami, Florida.
Leonard L. Abess, C.P.A.
Robert M. Morgan, C.P.A.
Robert M. Altemus, C.P.A.
Morris W. Weinberg, C.P.A.
- 251-A **ALLEN & GILLIAM**
P. O. Box 1306, Fort Myers, Florida.
Edward C. Allen, C.P.A.
Rexford W. Gilliam, C.P.A.
George E. Allen, C.P.A.
- 268-A **C. A. BALLOU AND SON**
8-9 Lewis Bank Building, Tallahassee, Florida.
Charles A. Ballou, C.P.A.
James E. Ballou, C.P.A.
- 383-A **BLUMIN & ROBERTS**
420 Lincoln Road, Miami Beach, Florida.
Harry Blumin, C.P.A.
Charles S. Roberts, C.P.A.
Murray Grossman, C.P.A.
- 300-A **BUNTING & COMER**
Real Estate Exchange Building, Lake Wales, Florida.
Norman H. Bunting, C.P.A.
H. J. Comer, Jr., C.P.A.
- 351-A **CALLAHAN & STUZIN**
1225 duPont Building, Miami, Florida.
436 Mercantile National Bank Building, Miami Beach, Florida.
David Stuzin, C.P.A.
W. J. Callahan, C.P.A.
- 463-A **COCHRANE & COCHRANE**
200 Peacock Building, Fort Pierce, Florida.
J. P. Cochrane, C.P.A.
J. P. Cochrane, Jr., C.P.A.
- 204-A **CHARLES B. COSTAR & COMPANY**
903 First National Bank Building, Miami, Florida.
Charles B. Costar, C.P.A.
C. Arthur Wiley, C.P.A.
- 487-A **DALEY & BOONE**
506 Florida Bank Building, Orlando, Florida.
W. O. Daley, C.P.A.
J. W. Boone, C.P.A.
- 412-A **FREDERIC DUNN-RANKIN & COMPANY**
1507 Pan American Bank Building, Miami, Florida.
Frederick Dunn-Rankin, C.P.A.
Eleanor M. Ryan, C.P.A.

Alphabetical List of Firms of Certified Public Accountants—*Continued*

1947
Registration
Number

- 352-A **EDWARDS & ROEHSNER**
304 First National Bank Building, Tampa, Florida.
Clifford A. Edwards, C.P.A.
George H. Roehsner, C.P.A.
- 235-A **CLYDE A. EPPERSON AUDIT COMPANY**
843 Ingraham Building, Miami, Florida.
Clyde A. Epperson, C.P.A.
Peter C. Kendall, C.P.A.
- 433-A **GOODRICH & VARNEDOE**
401 Rogers Building, Jacksonville, Florida.
C. H. Goodrich, C.P.A.
Ira J. Varnedoe, C.P.A.
- 437-A **HALL AND FISHER**
1410 Barnett National Bank Building, Jacksonville, Florida.
P. W. Fisher, C.P.A.
E. T. LeBaron, C.P.A.
J. T. Ward, C.P.A.
R. L. Barnes, C.P.A.
- 486-A **HIMES & HIMES**
Harvey Building, P. O. Box 1585, West Palm Beach, Florida.
Whitney B. Himes, C.P.A.
- 452-A **JAMES AND HARRIS**
400 Rogers Building, Jacksonville, Florida.
Benjamin E. James, C.P.A.
P. Y. Harris, C.P.A.
- 353-A **McCLAIN & BOLGER**
1517 duPont Building, Miami, Florida.
A. H. McClain, C.P.A.
James L. Bolger, C.P.A.
- 362-A **REX MEIGHEN & COMPANY**
1016 First National Bank Building, Tampa, Florida.
Rex Meighen, C.P.A.
Joseph A. Sweeny, C.P.A.
- 362-A **REX MEIGHEN & COMPANY**
1016 First National Bank Building, Tampa, Florida.
Rex Meighen, C.P.A.
Joseph A. Sweeny, C.P.A.
- 354-A **MILLIGAN & BURKE**
925 Barnett National Bank Building, Jacksonville, Florida.
C. K. Milligan, C.P.A.
J. W. Burke, C.P.A.
G. L. Milligan, C.P.A.
- 355-A **PENTLAND AND COWLES**
506 Citizens Building, Tampa, Florida.
Frank L. Cowles, C.P.A.
Robert Pentland, Jr., C.P.A.
- 228-A **PENTLAND AND GRAY**
Sanford Atlantic National Bank Building, Sanford, Florida.
Robert Pentland, Jr., C.P.A.
Sydney G. Gray, C.P.A.
- 277-A **PENTLAND, PURVIS, KELLER & COMPANY**
17th Floor duPont Building, Miami, Florida.
Robert Pentland, Jr., C.P.A.
Hugh F. Purvis, C.P.A.
James I. Keller, Jr., C.P.A.
William J. Tyler, C.P.A.
E. T. Erb, C.P.A.
L. C. Conlon, C.P.A.

Alphabetical List of Firms of Certified Public Accountants—*Continued*

1947
Registration
Number

- 207-A **PENTLAND, PURVIS, KELLER & COMPANY**
 Barnett National Bank Building, Jacksonville, Florida.
 Robert Pentland, Jr., C.P.A.
 Hugh F. Purvis, C.P.A.
 James I. Keller, Jr., C.P.A.
 William J. Tyler, C.P.A.
 E. T. Erb, C.P.A.
 L. C. Conlon, C.P.A.
- 424-A **PENTLAND & ROBERTSON**
 Daytona Beach, Florida.
 Robert Pentland, Jr., C.P.A.
 J. L. Robertson, C.P.A.
- 488-A **POST & MAHLER**
 10 N. E. 3rd Avenue, Miami, Florida.
 Joseph A. Post, C.P.A.
 Joseph Mahler, C.P.A.
- 356-A **POTTER, LOUCKS & BOWER**
 P. O. Box 3426, Orlando, Florida.
 Charles C. Potter, C.P.A.
 John E. Loucks, C.P.A.
 Harry W. Bower, C.P.A.
- 209-A **PURVIS, EVANS, GRAY AND POWERS**
 Miller Building, 123 W. University Avenue, Gainesville, Florida.
 209 Citrus Center Building, Lakeland, Florida.
 Roy L. Purvis, C.P.A.
 Robert P. Evans, C.P.A.
 Howard W. Gray, C.P.A.
 Earl P. Powers, C.P.A.
- 357-A **RIEDERS & FINK**
 Graham Building, Jacksonville, Florida.
 Robert Rieders, C.P.A.
 Malvern B. Fink, C.P.A.
- 210-A **RING, MAHONY & ARNER**
 1202-12 duPont Building, Miami, Florida.
 R. Warner Ring, C.P.A.
 John Mahony, C.P.A.
 W. W. Arner, C.P.A.
 W. S. Heyward, C.P.A.
- 353-A **SALTMARSH, CLEAVELAND & GUND**
 609 Blount Building, Pensacola, Florida.
 Thomas W. Saltmarsh, C.P.A.
 Harold H. Cleaveland, C.P.A.
 Charles F. Gund, C.P.A.
- 280-A **SCHUYLER AND ROBERTS**
 610-14 Ingraham Building, Miami, Florida.
 W. L. Schuyler, C.P.A.
 Jack H. Roberts, C.P.A.
- 212-A **SHARMAN & MACTYE**
 1405 First Trust Building, Miami, Florida.
 Victor J. Sharman, C.P.A.
 William H. Mactye, C.P.A.

Alphabetical List of Firms of Certified Public Accountants—*Continued*

1947
Registration
Number

- 359-A **SHELDON, JONES, CURRY & MASTERSON**
 402 First National Bank Building, St. Petersburg, Florida.
 E. Russell Sheldon, C.P.A.
 Edward C. Jones, C.P.A.
 George B. Curry, Jr., C.P.A.
 Michael D. Masterson, C.P.A.
- 360-A **SHEPARD AND KLANDERMAN**
 506 First Federal Building, St. Petersburg, Florida.
 Lee C. Shepard, C.P.A.
 Gerald E. Klanderman, C.P.A.
- 361-A **SMOAK & DAVIS**
 505 Graham Building, Jacksonville, Florida
 Paul R. Smoak, C.P.A.
 Jewell A. Davis, C.P.A.
- 215-A **WEBER, THOMPSON & LEFCOURT**
 217 Shoreland Building, Miami, Florida.
 Otto F. Weber, C.P.A.
 Edgar B. Thompson, C.P.A.
 Sidney Lefcourt, C.P.A.
- 363-A **WILKINS AND HARVEY**
 306 Stovall Professional Building, Tampa, Florida.
 M. L. Wilkins, C.P.A.
 P. J. Harvey, C.P.A.
- 236-A **WILLIAMS & KAISER**
 443 Seybold Building, Miami, Florida.
 Elmo H. Williams, C.P.A.
 Julius H. Kaiser, C.P.A.

**Alphabetical List of
PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1947**

P.A. Certificate Number	1947 Registration Number	
201	181-A	ALFORD, L. E. P. O. Box 585, Tampa, Florida.
359	149-A	ANDREWS, JOHN P. O. Box 3291, Tampa, Florida.
362	162-A	BARNES, M. H. M. H. Barnes & Company, 15 Drayton Street, Savannah, Georgia.
108	190-A	BELL, WILLIAM H. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
472	256-A	BISSETT, JAMES A. 740 Ingraham Building, Miami, Florida.
7	177-A	BOYLE, JOHN C. 415 Crozer Building, Chester, Pennsylvania.
43	148-A	BUCKLES, MARY AMES, MRS. 216 N. Fourth Street, Palatka, Florida.
441	282-A	CANTRELL, C. G. 404½ Zack Street, Tampa, Florida.
220	153-A	CARVER, WILLIAM G. 311 Barnett National Bank Building, Jacksonville, Florida.
222	179-A	CHASSEVENT, GEORGES R. Room 1917, 342 Madison Avenue, New York, N. Y.
336	267-A	CLARK, A. S. Tubbs Building, Melbourne, Florida.
353	264-A	CLARKE, I. LLOYD P. O. Box 520, 210 City Building, St. Augustine, Florida.
13	224-A	COLEMAN, RAY C. 204 Hector Building, Ft. Lauderdale, Florida.
465	163-A	CRABER, J. C. P. O. Box 625, 923 Commercial Building, Shreveport, Louisiana.
229	283-A	CUSSON, A. L., JR. 2325 - 13th Street, South, St. Petersburg, Florida.
367	238-A	DAVIES, HANBURY W. 2530 Ernest Street, Jacksonville, Florida.
122	246-A	DAWSON, HOLLIS BURL 313 Datura Street, West Palm Beach, Florida.
19	281-A	DISMORE, GEORGE B. 1863 Clarkson Street, Jacksonville, Florida.

Alphabetical List of Public Accountants of Florida— *Continued*

P.A. Certificate Number	1947 Registration Number	
341 —	211-A	DUNN, MOREY 401 Harvey Building, West Palm Beach, Florida.
237 —	231-A	EDWARDS, JESSE B. 20 Hillsboro Bank Building, Plant City, Florida.
371 —	165-A	ERNST, ALWIN CHARLES Ernst & Ernst, 914 Langford Building, Miami, Florida.
24 —	218-A	FIELD, FREDERIC T. 221 S. E. Second Avenue, Ft. Lauderdale, Florida.
473 —	192-A	FIELD, WILLIAM H. P. O. Box 287, Miami Springs, Florida.
128 —	182-A	FLUNO, A. S. 781 Antoinette Avenue, Winter Park, Florida.
131 —	193-A	FOYE, ARTHUR B. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
133 —	229-A	GANE, O. A. 211 South Olive Street, West Palm Beach, Florida.
466 —	167-A	GIVEN, A. F. 1420 Congress Building, Miami, Florida.
380 —	168-A	GLUNTS, JAMES D. James D. Glunts & Company, 31 Milk Street, Boston, Massachusetts.
34 —	259-A	HENSON, MISS M. GLENN 1103 Cumberland Avenue, Tampa, Florida.
258 —	291-A	HICKMAN, WILLIAM P. 910 - 14th Avenue, Tampa, Florida.
143 —	289-A	HORWATH, ERNEST B. Horwath & Horwath, 551 Fifth Avenue, New York, N. Y.
147 —	292-A	HORWATH, JOHN N. 100 Monroe Street, West, Chicago, Illinois.
41 —	247-A	JOHNSON, HAROLD C. 512 - 12th Street, Bradenton, Florida.
356 —	252-A	JONES, EDWIN P. 1115 East Colonial Drive, Orlando, Florida.
40 —	195-A	JONES, LUTHER W. 512 First Federal Building, St. Petersburg, Florida.
265 —	202-A	LABAW, WILLIAM B. 220 Commercial Arcade Building, Miami, Florida.
392 —	196-A	LEPPARD, WILLIAM MARION 1505 Candler Building, Atlanta, Georgia.
393 —	183-A	LINDFORS, E. C. Charles H. Lindfors, P. O. Box 686, 19 S. E. First Avenue, Ft. Lauderdale, Florida.
268 —	170-A	LOPEZ, A. V., SR. 224 Hildebrandt Building, Jacksonville, Florida.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number	1947 Registration Number	
328 —	184-A	MARDEN, H. W. 612 First Federal Building, P. O. Box 60, St. Petersburg, Florida.
277 —	243-A	MARKHAM, JOHN W. 815 - 12th Street, North, St. Petersburg, Florida.
157 —	284-A	MARKS, CHARLES H. 705 Langford Building, Miami, Florida.
276 —	217-A	MARTZ, ROLLIE C. 2047 - 21st Avenue, North, St. Petersburg, Florida.
272 —	226-A	McGEE, F. E. P. O. Box 8, Riverside Station, Miami, Florida.
60 —	197-A	MERRIN, FRANK R. 5003 S. Main Boulevard, Houston, Texas.
401 —	198-A	MILLER, GEORGE B. 152 N. E. 92nd Street, Miami, Florida.
281 —	255-A	MITCHELL, W. T. P. O. Box 1297, 212-13 Hartsell Building, Lakeland, Florida.
165 —	199-A	MORRIS, CHARLES E. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
289 —	285-A	NORTON, CLAUDE C. 1107 Congress Building, Miami, Florida.
403 —	225-A	OSBORNE, C. H. J. 62 N. Court Street, Orlando, Florida.
293 —	172-A	OWEN, GEORGE W. P. O. Box 84, 401 Blount Building, Pensacola, Florida.
292 —	263-A	PACE, MURL E. Suite 111, 14 E. Church Street, Orlando, Florida.
167 —	200-A	PALMER, LESLIE E. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
295 —	258-A	PARKER, C. PALMER Smethurst & Parker, 204 Shoreland Building, Miami, Florida.
63 —	286-A	PARRAMORE, R. R. 102 East 8th Street, Jacksonville, Florida.
66 —	186-A	PRIBBLE, ROLAND C. Pribble, Wells, Fly, Horan & Choate, 409 Exchange Building, P. O. Box 3667, Orlando, Florida.
171 —	249-A	REYNOLDS, GEORGE A. 715 Citizens Building, West Palm Beach, Florida.
412 —	233-A	RICKLING, JOHN W. 302 First National Bank Building, St. Petersburg, Florida.
177 —	237-A	SCHWARTZ, MAX 945 Main Street, Bridgeport, Connecticut.

Alphabetical List of Public Accountants of Florida—*Continued*

P.A. Certificate Number	1947 Registration Number	
467	— 187-A	SCHWERDTFEGER, GEORGE 605 W. Lafayette Street, Tampa, Florida.
307	— 174-A	SERGEANT, J. D. 937 Ingraham Building, Miami, Florida.
76	— 214-A	SHINGLER, FRANKLIN S. Lake City, Florida.
—	— 160-A	SIMMON, JOHN H. 909 Ashley Street, Tampa, Florida.
79	— 234-A	SLAYTON, GEORGE H. 1900 Jetton Avenue, Tampa, Florida.
80	— 272-A	SMYTH, F. B. 1464 E. Lloyd Street, Pensacola, Florida.
333	— 260-A	THOMAS, ROLAND E. 739 Standish Place, Jacksonville, Florida.
188	— 290-A	TOTH, LOUIS Horwath & Horwath, 41 E. 42nd Street, New York, N. Y.
191	— 201-A	VAUGHAN, ARTHUR S. Haskins & Sells, 1825 Barnett National Bank Building, Jacksonville, Florida.
318	— 242-A	WALKER, RAY H. 504 Times Building, St. Petersburg, Florida.
323	— 269-A	WEST, A. D. Dantzler Lumber & Export Company, P. O. Box 1109, Tampa, Florida.
347	— 270-A	WEYRICK, JOHN A. 806 Comeau Building, West Palm Beach, Florida.
340	— 271-A	WILLIAMS, JOSEPH B. 11 North Ocean Street, Jacksonville, Florida.
433	— 287-A	WINN, W. O. P. O. Box 794, Delray Beach, Florida.

**Alphabetical List of Firms of
PUBLIC ACCOUNTANTS
Authorized to Practice in
The State of Florida
For the Year 1947**

1947
Registration
Number

- 205-A **ERNST & ERNST**
 914 Langford Building, Miami, Florida.
 A. C. Ernst, P.A.
 J. H. Webb, C.P.A.
- 206-A **HASKINS & SELLS**
 1825 Barnett National Bank Building, Jacksonville, Florida.
 Arthur H. Carter, C.P.A.
 Arthur B. Foye, P.A.
 William H. Bell, P.A.
 Leslie E Palmer, P.A.
 Robert L. Reamy, C.P.A.
- 208-A **PRIBBLE, WELLS, FLY, HORAN & CHOATE**
 P. O. Box 3667, Orlando, Florida.
 R. C. Pribble, P.A.
 H. Irvin Wells, C.P.A.
 J. Wesley Fly, C.P.A.
 W. T. Horan, C.P.A.
 J. D. Choate, C.P.A.
- 257-A **SMETHURST & PARKER**
 204 Shoreland Building, Miami, Florida.
 B. M. Smethurst, C.P.A.
 C. Palmer Parker, P.A.

**Geographical List of
CERTIFIED AND PUBLIC ACCOUNTANTS
Authorized to Practice
Their Profession in the State of Florida
For the Year 1947**

NORTHEASTERN AREA

Daytona Beach

MANVILLE, F. G. H., C.P.A.; 420 Sea-Breeze Boulevard.

ROBERTSON, J. L., C.P.A.; *Pentland & Robertson*, 126½ Volusia Avenue.

Gainesville

EVANS, A. ROSS, C.P.A.; University of Florida, P. O. Box 2763, University Station.

GRAY, HOWARD W., C.P.A.; *Purvis, Evans, Gray & Powers*, 123 W. University Avenue.

POWERS, EARL, C.P.A.; *Purvis, Evans, Gray & Powers*, 123 W. University Avenue.

PURVIS, ROY L., C.P.A.; *Purvis, Evans, Gray & Powers*, 123 W. University Avenue.

Jacksonville

ANDREWS, MERRILL H., C.P.A.; 516-17 Masonic Temple Building.

BARNES, RICHARD L., C.P.A.; c/o *Hall & Fisher*, 1410 Barnett National Bank Building.

BLITCH, GORDON P., C.P.A.; 604 Graham Building.

BURKE, J. W., C.P.A.; *Milligan & Burke*, 925 Barnett National Bank Building.

CARTER, ARTHUR H., C.P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

CURTIS, OMER G., C.P.A.; Rooms 15-16 Arnot Building, Jacksonville Beach.

DANDELAKE, GEORGE W., C.P.A.; 301 Smith Building.

DAVIS, JEWELL A., C.P.A.; *Smoak & Davis*, 505 Graham Building.

EVANS, ROBERT P., III, C.P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

FAHS, JOHN L., C.P.A.; 313 Federal Building.

FINK, MALVERN B., C.P.A.; 621 Graham Building.

FISHER, P. W., C.P.A.; *Hall & Fisher*, 1410 Barnett National Bank Building.

FORD, GEO. H., C.P.A.; *Ford & Colley*, 2005 Herschell Street.

FORNEY, W. J., C.P.A.; Atlantic National Bank Annex.

GOODRICH, C. H., C.P.A.; *Goodrich & Varnedoe*, 401 Rogers Building.

GRIFFITH, T. T., C.P.A.; c/o *Rieders & Fink*, 621 Graham Building.

HARRIS, P. Y., C.P.A.; 45 Buckman Building.

HARTMAN, JOSEPH, C.P.A.; 302 Roberts Building, 221 W. Adams Street.

HILL, GORDON M., C.P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

HOFFMAN, LESLIE J., C.P.A.; c/o *Haskins & Sells*, 1825 Barnett National Bank Building.

HOGLE, FRANCIS M., JR., C.P.A.; P. O. Box 4996.

ICENHOUR, JOHN E., C.P.A.; *Oosterhoudt & Icenhour*, 1009 Barnett National Bank Building.

IRWIN, ELMER F., C.P.A.; 106 Julia Street, P. O. Box 4455.

JAMES, BENJAMIN E., C.P.A.; 400 Rogers Building.

JORDAN, JOSIAH M., C.P.A.; 506 Exchange Building.

KANTOR, ERWIN P., C.P.A.; 32 Buckman Building.

KLUTTZ, OREN E., C.P.A.; P. O. Box 4760.

LEBARON, E. T., C.P.A.; *Hall & Fisher*, 1412 Barnett National Bank Building.

LITTLE, ROBERT M., C.P.A.; *Hall & Fisher*, 1410 Barnett National Bank Building.

McARTHUR, D. W., JR., C.P.A.; 3017 Oak Street.

MILAM, RALPH L., C.P.A.; 1453 Miami Road, P. O. Box 5066.

MILLIGAN, C. K., C.P.A.; *Milligan & Burke*, 925 Barnett National Bank Building.

MILLIGAN, GEORGE L., C.P.A.; *Milligan & Burke*, 925 Barnett National Bank Building.

MIZRAHI, JOSEPH M., C.P.A.; 30 W. Adams Street.

OOSTERHOUDT, O. J., C.P.A.; 1009 Barnett National Bank Building.

Geographical List of Certified and Public Accountants of Florida—*Continued*

PREVATT, I. O., C.P.A.; 807 Graham Building.

REAMY, ROBERT L., C.P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

RIEDERS, ROBERT, C.P.A.; 621 Graham Building.

ROHRER, L. E., C.P.A.; P. O. Box 4760.

ROULLIER, R., C.P.A.; 3620 Boulevard.

SMITH, D. A., C.P.A.; 224 Hildebrandt Building.

SMOAK, PAUL R., C.P.A.; *Smoak & Davis*, 505 Graham Building.

VARNEDOE, IRA J., C.P.A.; *Goodrich & Varnedoe*, 401 Rogers Building.

WILKIE, ROBERT T., C.P.A.; P. O. Box 4760.

WINTERBURN, JACK R., C.P.A.; 306-7 Roberts Building.

BELL, WILLIAM H., P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

CARVER, WM. G., P.A.; 311 Barnett National Bank Building.

DAVIES, HANBURY W., P.A.; 2530 Ernest Street.

DISMORE, GEORGE B., P.A.; 1863 Clarkson Street.

FOYE, ARTHUR B., P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

LOPEZ, A. V., SR., P.A.; 224 Hildebrandt Building.

MORRIS, CHARLES E., P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

PALMER, LESLIE E., P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

PARRAMORE, R. R., P.A.; 102 E. 8th Street.

PFEIFER, ROBERT, P.A.; 1242 King Street.

THOMAS, ROLAND E., P.A.; 739 Standish Place.

VAUGHAN, ARTHUR S., P.A.; *Haskins & Sells*, 1825 Barnett National Bank Building.

WILLIAMS, JOSEPH B., P.A.; 11 North Ocean Street.

Lake City

SHINGLER, FRANKLIN S., P.A.

Palatka

ROUSE, ALONZO, C.P.A.; P. O. Box 83.

BUCKLES, MARY AMES, P.A.; 216 N. 4th Street.

St. Augustine

CLARKE, I. LLOYD, P.A.; 210 City Building, P. O. Box 520.

CENTRAL AREA

Bartow

NUNEZ, GEO. T., C.P.A.; 645 S. Oak Avenue.

Bradenton

VALDES, JAMES F., C.P.A.; 512 - 12th Street.

JOHNSON, HAROLD C., P.A.; c/o James F. Valdes, 512 - 12th Street.

Clearwater

CROWN, WM. E., JR., C.P.A.; 126 Legal Building.

TURNBURKE, H. M., C.P.A.; Manson Arcade.

DeLand

DICKINSON, GORDON M., C.P.A.; 215 Conrad Building.

Eustis

SHEPPARD, H. W., C.P.A.; P. O. Box 206.

Ft. Pierce

CHOATE, JOHN D., C.P.A.; *Pribble, Wells, Fly & Choate*, 202 Sunrise Theatre Building.

Haines City

BRAWLEY, JOHN M., P.A.; P. O. Box 1232.

Lakeland

CROSSLAND, CLAYTON E., JR., C.P.A.; 838 Johnson Avenue.

EVANS, ROBERT P., III, C.P.A.; *Purvis, Evans, Gray and Powers*, Citrus Center Building.

HAMILTON, ROY W., C.P.A.; 220 Telephone Building.

WILLIAMS, CHARLES H., C.P.A.; 202 Drane Building.

MITCHELL, W. T., P.A.; 212-13 Hartsell Building.

Lake Wales

BUNTING, NORMAN H., C.P.A.; *Bunting & Comer*, 201 Real Estate Exchange Building.

COMER, H. J., JR., C.P.A.; *Bunting & Comer*, 201 Real Estate Exchange Building.

Leesburg

LEACH, G. BLAND, C.P.A.; Mote Building.

Geographical List of Certified and Public Accountants of Florida—Continued

Melbourne

CLARK, A. S., P.A.; Tubbs Building.

Ocala

BRYANT, C. CECIL, C.P.A.; 109 East Broadway.

IBBETSON, B., C.P.A.

Orlando

BARLOW, ANGUS, C.P.A.; 317 First National Bank Building.

BAKER, C. E., C.P.A.; 29 W. Central Avenue.

BEIGHTS, DAVID MIERS, C.P.A.; 14 E. Church Street.

BOONE, J. W., C.P.A.; 507 Florida Bank Building.

BOWER, HARRY W., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.

DALEY, W. O., C.P.A.; 506 Florida Bank Building.

FLY, J. WESLEY, C.P.A.; *Pribble, Wells, Fly & Horan*, 409 American Building.

GRIFFITH, RANDOLPH C., C.P.A.; 203 Washington St. Arcade, P. O. Box 1722.

HAMMOND, GRATTAN, C.P.A.; 1001 Metcalf Building.

HIGHGATE, D. A., C.P.A.; P. O. Box 3108.

HORAN, WILLIAM T., C.P.A.; *Pribble, Wells, Fly & Horan*, P. O. Box 3667.

LANEY, MARION G., C.P.A.; 409 American Building.

LOUCKS, JOHN E., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.

OSBORNE, C. H. J., C.P.A.; 62 N. Court Street.

POTTER, CHARLES C., C.P.A.; *Potter, Loucks & Bower*, P. O. Box 3426.

TRIPLETT, THOMAS E., C.P.A.; c/o *Potter, Loucks & Bower*, 317 First National Bank Building.

TRUMBO, SILAS B., C.P.A.; 308 Federal Building, P. O. Box 3108.

WELLS, H. IRVIN, C.P.A.; *Pribble, Wells, Fly & Horan*, 409 Exchange Building, P. O. Box 3667.

JONES, EDWIN, P.A.; 1115 E. Colonial Drive.

PACE, MURL E., P.A.; Suite 111, 14 E. Church Street.

PRIBBLE, R. C., P.A.; *Pribble, Wells, Fly & Horan*, 409 Exchange Building, P. O. Box 3667.

Plant City

PROSSER, DAVID S., C.P.A.

EDWARDS, JESSE B., P.A.; 20 Hillsboro Bank Building.

Sanford

GRAY, SYDNEY G., C.P.A.; *Pentland & Gray*, Atlantic Bank Building.

WILLIAMS, GEORGE H., JR., C.P.A.; P. O. Box 313.

St. Petersburg

CURRY, GEORGE B., JR., C.P.A.; *Sheldon, Jones, Curry & Masterson*, 402 First National Bank Building.

ELSTON, J. IRA, C.P.A.; 619 Times Building.

FEIN, JOSEPH, C.P.A.; 508 Times Building.

GUSTAFSON, RAYMOND H., C.P.A.; 646 - 2nd Avenue, South.

IRVINE, NESBITT E., C.P.A.; P. O. Box 2827.

JONES, EDWARD C., C.P.A.; *Sheldon, Jones, Curry & Masterson*, 402 First National Bank Building.

KLANDERMAN, GERALD E., C.P.A.; 507 First Federal Building.

MASTERTON, MICHAEL D., C.P.A.; 402 First National Bank Building.

MORGAN, GEORGE E., C.P.A.; 401 Grove Street, North.

NOEL, CECIL K., C.P.A.; P. O. Box 105, Station A.

PUTNAM, WORCESTER, C.P.A.; 660 34th Avenue, South, P. O. Box 2859.

RABE, ALBERT A., C.P.A.; 510 Florida National Bank Building.

SHELDON, E. R., C.P.A.; *Sheldon, Jones, Curry & Masterson*, 402 First National Bank Building.

SHEPARD, LEE C., C.P.A.; 507 First Federal Building.

CUSSON, A. L., JR., P.A.; 2325 - 13th Street, South.

JONES, LUTHER W., P.A.; 512 First Federal Building, P. O. Box 2872.

MARDEN, H. W., P.A.; 612 First Federal Building, P. O. Box 60.

MARKHAM, JOHN W., P.A.; 815 - 12th Street, North.

MARTZ, ROLLIE C., P.A.; 2047 - 21st Avenue, North.

RICKLING, JOHN W., P.A.; 302 First National Bank Building.

WALKER, RAY H., P.A.; 504 Times Building.

Sarasota

COLEMAN, CLAUDE D., C.P.A.; 412 Palmer Bank Building.

Sulphur Springs

SPERRY, JOSEPH A., C.P.A.; P. O. Box 9086.

Geographical List of Certified and Public Accountants of Florida—Continued

Tampa

AUSTIN, ELLIOTT G., C.P.A.; 2906 San Rafael Street.
 BIGHAM, JAY E., C.P.A.; Cuesta Building.
 BOGUE, RUSSELL S., C.P.A.; P. O. Box 2312, 501 Morgan Street.
 BROWN, C. G., C.P.A.; P. O. Box 1215.
 COLLINS, ALFRED E., C.P.A.; 908 Citizens Building.
 CARLISLE, LAWRENCE W., C.P.A.; 401 Madison Street.
 CARTY, T. VAN RHYN, C.P.A.; Room 405, 416 Tampa Street.
 COWLES, FRANK L., C.P.A.; *Pentland & Cowles*, 506 Citizens Building.
 EASTLAND, MARK W., C.P.A.; c/o *Rex Meighen & Co.*, 1016 First National Bank Building.
 EDWARDS, CLIFFORD A., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building.
 ENGLAND, W. R., C.P.A.; Route 6, Box 164.
 FALSONE, FRANK J., C.P.A.; 1801½ 21st Street, P. O. Box 5267.
 FOY, HUBERT V., C.P.A.; 807 First National Bank Building.
 HARVEY, P. J., C.P.A.; *Wilkins & Harvey*, 305 Morgan Street
 HOLLEY, JAMES D. A., C.P.A.; 807 Tampa Theatre Building.
 MEIGHEN, REX, C.P.A.; *Rex Meighen & Co.*, 1016 First National Bank Building.
 MILLER, DAVID W., C.P.A.; P. O. Box 1165.
 MONTENEGRO, M. A., C.P.A.; 811 Wallace S. Building.
 PATRICK, RAYMOND V., C.P.A.; c/o *Russell S. Bogue*, 607 Citizens Building.
 QUINN, JIM, C.P.A.; 601 First National Bank Building.

Bagdad

DAVIS, L. V., C.P.A.

Panama City

THOMPSON, EARLE R., C.P.A.; 941 Grace Avenue.

Pensacola

CLEAVELAND, HAROLD H., C.P.A.; *Saltmarsh, Cleaveland & Gund*, 609 Blount Building.
 GUND, CHARLES F., C.P.A.; *Saltmarsh, Cleaveland & Gund*, P. O. Box 1786.
 HAGERMAN, FRANKLIN B., C.P.A.; 502 North Spring Street.

ROEHSNER, GEORGE H., C.P.A.; *Edwards & Roehsner*, 304 First National Bank Building, P. O. Box 382.
 SCHWARTZ, DAVID M., C.P.A.; 418 First National Bank Building.
 SWEENEY, JOSEPH A., C.P.A.; *Rex Meighen & Co.*, 1016 First National Bank Building.
 VALDES, ROBERT E., C.P.A.; *Rex Meighen & Co.*, 1016 First National Bank Building.
 WILKINS, M. L., C.P.A.; *Wilkins & Harvey*, 305 Morgan Street.
 ALFORD, L. E., P.A.; P. O. Box 585.
 ANDREWS, JOHN, P.A.; P. O. Box 3291.
 CANTRELL, C. G., P.A.; 404½ Zack Street.
 HENSON, MISS M. GLENN, P.A.; 1103 Cumberland Avenue.
 HICKMAN, WM. P., P.A.; 910 - 14th Avenue.
 SCHWERTFEGER, GEORGE, P.A.; 605 W. Lafayette Street.
 SIMMON, JOHN H., P.A.; 909 Ashley Street.
 SLAYTON, GEORGE H., P.A.; 1900 Jetton Avenue.
 WEST, A. D., P.A.; P. O. Box 1109, c/o Dantzer Lumber & Export Co.

Vero Beach

BAUER, ELMER J., C.P.A.; P. O. Box 872.

Winter Haven

LESTER, A. GILBERT, C.P.A.; 502 Phillips Professional Building.

Winter Park

FLUNO, A. S., P.A.; 781 Antoinette Avenue.

NORTHWESTERN AREA

JORDAN, JOSIAH M., C.P.A.; 410 Thiesen Building.
 MARE, JOHN B., C.P.A.; 364 Brent Building.
 SALTMARSH, THOMAS W., C.P.A.; *Saltmarsh, Cleaveland & Gund*, 609 Blount Building.
 OWEN, GEORGE W., P.A.; 401 Blount Building, P. O. Box 84.
 SMYTH, F. B., P.A.; 1464 E. Lloyd Street.

Tallahassee

BALLOU, CHARLES A.
 BALLOU, JAMES E., C.P.A.; *C. A. Ballou & Son*, 9 Lewis Bank Building.
 COLLEY, FRANK BROOKS, C.P.A.; *Ford & Colley*, 203 N. Calhoun Street.

Geographical List of Certified and Public Accountants of Florida—Continued

BALLOU, CHARLES, A., C.P.A.; *C. A. Ballou & Son*, 9 Lewis Bank Building.

GRAHAM, HOMER G., C.P.A.; c/o Budget Commission.

RICHEY, MARY LUELLA, C.P.A.; c/o Florida State University.

RYAN, JOHN F., C.P.A.; P. O. Box 822.

WILLIS, BRYAN M., C.P.A.; State Auditing Department

SOUTHERN AREA

Belle Glade

BAMFORD, WALTER C., C.P.A. c/o *Keen & Shepard*.

Delray Beach

WINN, W. O., P.A.; P. O. Box 794.

Ft. Lauderdale

HENSON, J. LEWIS, C.P.A.; P. O. Box 1417.

LINDFORS, CHARLES H., C.P.A.; 119 S. E. 1st Avenue, P. O. Box 257.

MAURER, W. S., C.P.A.; 205 Blount Building.

PHILLIPS, JOSEPH E., C.P.A.; 212 Hector Building.

COLEMAN, RAY C., P.A.; 204 Hector Building.

FIELD, FREDERIC T., P.A.; 221 S. E. 2nd Avenue.

LINDFORS, E. C., P.A.; *Chas. H. Lindfors*, 19 S. E. 1st Avenue.

Ft. Myers

ALLEN, GEO. E., C.P.A.; 9 Collier Arcade.

BAKER, LESTER H., C.P.A.; 2207 Broadway.

ALLEN, EDWARD C., C.P.A.; 9 Collier Arcade.

GILLIAM, REXFORD W., C.P.A.; *Allen & Gilliam*, 9-10 Collier Arcade, P. O. Box 1306.

Hollywood

CLENEAY, FRANK B., C.P.A.; Morse Arcade.

HARRIS, ROY R., C.P.A.; Morse Arcade, P. O. Box 351.

Key West

CURRY, ERIC G., C.P.A.; P. O. Box 309.

RAMSEY, ERNEST A., C.P.A.

Greater Miami

ABESS, LEONARD L., C.P.A.; *Abess, Morgan & Altemus*, 1620 duPont Building.

ALTEMUS, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, 1620 duPont Building.

ARNER, W. W., C.P.A.; *Ring, Mahony & Arner*, 1202 duPont Building.

AYERS, CLARENCE R., C.P.A.; 129 Giralda Avenue, Coral Gables.

BEARDEN, RALPH H., JR., C.P.A.; 1114 Congress Building.

BEER, ALBERT J., C.P.A.; 1620 duPont Building.

BENJAMIN, EDWARD G., C.P.A.; Miami Beach First National Bank Building, Miami Beach.

BERNSTEIN, BARNEY, C.P.A.; 702 Langford Building.

BLAKE, A. H., C.P.A.; 625 Court House.

BLUMIN, HARRY, C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach.

BOLGER, JAMES L., C.P.A.; *McClain & Bolger*, 1517 duPont Building.

BROWN, JAMES J., C.P.A.; 702 American Bank Building.

CALLAHAN, W. J., C.P.A.; *Callahan & Stuzin*, 1225 duPont Building

COHEN, MURRAY G., C.P.A.; 927 Lincoln Road, Miami Beach.

COLE, ROGER W., C.P.A.; 824 duPont Building.

COLEMAN, MAXWELL L., C.P.A.; 606 Biscayne Building.

CONLON, L. C., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.

COOK, ELMER W., C.P.A.; P. O. Box 1708, 344 Federal Building.

COSTAR, CHARLES B., C.P.A.; *Chas. B. Costar & Co.*, 903 First National Bank Building.

DEWHURST, JAMES E., C.P.A.; P. O. Box 1708.

DUNN-RANKIN, FREDERIC, C.P.A.; *Frederic Dunn-Rankin & Co.*, 1507 Pan American Bank Building.

EDWARDS, V., C.P.A.; 311 Camilo Avenue, Coral Gables.

EPPELSON, CLYDE A., C.P.A.; *Clyde A. Epperson Audit Company*, 843 Ingraham Building.

ERB, EUGENE T., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.

FRIEDMAN, EDWARD, C.P.A.; 1655 Drexel Avenue, Miami Beach.

Geographical List of Certified and Public Accountants of Florida—Continued

- FURMAN, M. G., C.P.A.; 420 Lincoln Road, Miami Beach.
- GAMER, FRED G., C.P.A.; 409 Pan American Bank Building.
- GILLMAN, LOUIS, C.P.A.; 1145 Ingraham Building.
- GOETZ, HARRY J., C.P.A.; 1145 Ingraham Building.
- GRAHAM, HARRY B., C.P.A.; 1005 Seybold Building.
- GROSS, ELMER W., C.P.A.; 1620 duPont Building.
- GROSS, GILBERT, C.P.A.; 2820 N. W. 7th Avenue.
- GROSSMAN, MURRAY, C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach.
- HARRINGTON, ALFRED D., C.P.A.; 316 Federal Building.
- HEYWARD, WALTER S., C.P.A.; *Ring, Mahony & Arner*, 1202 duPont Building.
- HOCH, JOEL, C.P.A.; c/o *Chas. B. Costar & Co.*, 903 First National Bank Building.
- JOHNSON, ROLLO H., C.P.A.; 810 Langford Building.
- KAISER, JULIUS H., C.P.A.; *Williams & Kaiser*, 443 Seybold Building.
- KELLER, JAMES I., JR., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.
- KENDALL, PETER C., C.P.A.; *Clyde A. Epperson Audit Co.*, 843 Ingraham Building.
- LA SALLE, ATHOS L., C.P.A.; 809-10 Olympia Building.
- LEAVY, YALE M., 1061 S. W. 8th Street.
- LEFCOURT, SIDNEY, C.P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.
- LYNCH, THOMAS P., C.P.A.; U. S. Navy.
- MACTYE, WILLIAM H., C.P.A.; 1405 First Trust Building.
- MAHLER, JOS., C.P.A.; Ingraham Building, 10 N. E. 3rd Avenue.
- MAHONY, JOHN, C.P.A.; *Ring, Mahony & Arner*, 1202 duPont Building.
- MANN, ISSIE B., C.P.A.; Room 316, Post Office Building.
- MATTHEWS, JOHN A., C.P.A.; 620 Pan American Bank Building.
- MCCANDLISS, R. W., C.P.A.; 744 Ingraham Building.
- MCCLAINE, A. H., C.P.A.; *McClain & Bolger*, 1517 duPont Building.
- MEYER, HARRY H., C.P.A.; 321 S. W. 24th Road.
- MILLER, ROLLIN E., C.P.A.; 4405 S. W. 15th Street, Coral Gables.
- MORGAN, ROBERT M., C.P.A.; *Abess, Morgan & Altemus*, 1620 duPont Building.
- MORRIS, CLARENCE C., C.P.A.; 811 Seybold Building.
- OATES, LEWIS A., C.P.A.; 1004 Pan American Bank Building.
- PARKE, ERNEST L., C.P.A.; 668 N. E. 72nd Terrace.
- PENNEY, H. E., C.P.A.; 804 Seybold Building.
- PENTLAND, ROBERT, JR., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.
- PEREZ, WALDO F., C.P.A.; P. O. Box 1708.
- POST, JOSEPH A., C.P.A.; 10 N. E. 3rd Avenue.
- PURVIS, HUGH F., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.
- RAMSEY, GEORGE J., C.P.A.; 1005 Seybold Building.
- READY, SAMUEL L., C.P.A.; 1202 duPont Building.
- RING, R. WARNER, C.P.A.; *Ring, Mahony & Arner*, 1202 duPont Building.
- RING, JOHN R., C.P.A.; *Ring, Mahony & Arner*, 1202 duPont Building.
- ROBERTS, CHARLES S., C.P.A.; *Blumin & Roberts*, 420 Lincoln Road, Miami Beach.
- ROBERTS, JACK H., C.P.A.; *Schuyler & Roberts*, 612-14 Ingraham Building.
- ROTH, LOUIS R., C.P.A.; 819-821 Seybold Building.
- RYAN, ELEANOR M., C.P.A.; *Frederick Dunn-Rankin & Co.*, 1507 Pan American Bank Building.
- SATHRE, FLOYD M., C.P.A.; 1456 Mar-seilles Drive, Miami Beach.
- SATIN, SEYMOUR, C.P.A.; 311 Lincoln Road, Miami Beach.
- SCHUYLER, W. L., C.P.A.; *Schuyler & Roberts*, 614 Ingraham Building.
- SELDEN, CHARLES B., C.P.A.; 905 Seybold Building.
- SHARMAN, V. J., C.P.A.; 1405 First Trust Building.
- STEWART, RICHARD H., C.P.A.; P. O. Box 1708.
- SPEAR, SIMEON, C.P.A.; 311 Lincoln Road, Miami Beach.
- SHELDON, FRED M., C.P.A.; c/o M. G. Furman, 420 Lincoln Road, Miami Beach.

Geographical List of Certified and Public Accountants of Florida—*Continued*

- SCHWARTZ, GEORGE, C.P.A.; 600 Lincoln Road Building, Miami Beach.
- SEVERY, EVERETT W., C.P.A.; 4125 N. W. 7th Avenue.
- SIMKOWITZ, ISIDORE B., C.P.A.; 350 Lincoln Road, Miami Beach.
- SINGER, ARTHUR, C.P.A.; 311 Lincoln Road, Miami Beach.
- SMETHURST, B. M., C.P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- STUZIN, DAVID, C.P.A.; *Callahan & Stuzin*, 1225 duPont Building.
- TAIT, EDWARD B., C.P.A.; 8015 N. E. 2nd Avenue.
- THOMPSON, EDGAR B., C.P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.
- TURNER, WILLIAM HUGER, SR., C.P.A.; P. O. Box 1304.
- TYLER, W. J., C.P.A.; *Pentland, Purvis, Keller & Company*, 1717 duPont Building.
- VRON, JULIUS M., C.P.A.; 19 W. Flagler Street.
- WALTON, WILLIAM O., C.P.A.; 811 Seybold Building.
- WASSERMAN, SIDNEY, C.P.A.; 420 Lincoln Road, Miami Beach.
- WEINER, BENJAMIN, C.P.A.; 1428 duPont Building.
- WEATHERS, JOHN C., C.P.A.; P. O. Box 1708.
- WEBER, OTTO F., C.P.A.; *Weber, Thompson & Lefcourt*, 217 Shoreland Building.
- WEINBERG, MORRIS W., C.P.A.; *Abess, Morgan & Altemus*, 1620 duPont Building.
- WEISS, EUGENE J., C.P.A.; 514-518 Congress Building.
- WEISS, PAUL J., C.P.A.; 410 Pan American Bank Building.
- WEBB, J. HOWARD, C.P.A.; *Ernst & Ernst*, 914 Langford Building.
- WEINER, MILTON, C.P.A.; P. O. Box 645.
- WIENER, ABRAHAM B., C.P.A.; 350 Lincoln Road, Miami Beach.
- WILEY, C. ARTHUR, C.P.A.; *Chas. B. Costar & Co.*, 903 First National Bank Building.
- WILLIAMS, ELMO H., C.P.A.; *Williams & Kaiser*, 443 Seybold Building.
- BISSETT, JAMES A., P.A.; 740 Ingraham Building.
- ERNST, ALWIN CHARLES, P.A.; *Ernst & Ernst*, 814 Langford Building.
- FIELD, WILLIAM H., P.A.; P. O. Box 287, Miami Springs.
- GIVEN, A. F., P.A.; 1420 Congress Building.
- LABAW, WILLIAM B., P.A.; 220 Commercial Arcade Building.
- MARKS, CHARLES H., P.A.; 705 Langford Building.
- McGEE, F. E., P.A.; P. O. Box 8, Riverside Station.
- MILLER, GEORGE B., P.A.; 152 N. E. 92nd Street.
- NORTON, CLAUDE C., P.A.; 1107 Congress Building.
- PARKER, C. PALMER, P.A.; *Smethurst & Parker*, 204 Shoreland Building.
- SERGEANT, J. D., P.A.; 937 Ingraham Building.
- SJOSTROM, PAUL R. G., P.A.; 1306 Postal Building.

West Palm Beach

- CALLAWAY, C. C., C.P.A.; 1015-17 Comeau Building.
- COCHRANE, JOHN P., JR., C.P.A.; Box 283, 247 So. County Road.
- COCHRANE, JOHN P., C.P.A.; 505 Comeau Building, P. O. Box 721.
- DIVINE, WILBUR F., C.P.A.; 711-13 Guaranty Building.
- FISHER, C. W., C.P.A.; 1407-11 Harvey Building.
- HART, R. M., C.P.A.; 710 Citizens Building.
- HIMES, WHITNEY B., C.P.A.; *Himes & Himes*, 1309 Harvey Building.
- KEEN, WILLIAM E., C.P.A.; 1207 Harvey Building.
- LEVINSON, MACY J., C.P.A.; 226 S. Olive Avenue.
- SCHROERS, PAUL F., C.P.A.; 315 Acacia Road.
- SHEPARD, LEE C., JR., C.P.A.; 1206 Harvey Building, P. O. Box 1887.
- DAWSON, HOLLIS BURL, P.A.; 313 Datura Street.
- DUNN, MOREY, P.A.; 401 Harvey Building.
- GANE, O. A., P.A.; 211 S. Olive Street.
- REYNOLDS, G. A., P.A.; 715 Citizens Building.
- WEYRICK, JOHN A., P.A.; 806 Comeau Building.

Geographical List of Certified and Public Accountants of Florida—*Continued*

OUT OF STATE

- BALLOU, CHARLES A., JR., C.P.A.; 512 Ninth Street, N. W., Washington 25, D. C.
- BAKER, L. WARREN, C.P.A.; 1004 Mercantile Bank Building, Dallas, Texas.
- COLLINS, ROBERT L., C.P.A.; U. S. Army.
- GLUICK, LEWIS, C.P.A.; 205 Chestnut Avenue, Long Beach, California.
- HAINES, LELAND H., C.P.A.; Dept. of Agriculture, Masonic Temple Building, New Orleans, Louisiana.
- KARSHNER, ROY, C.P.A.; 214 Palmer Building, Atlanta, Georgia.
- LYNCH, THOMAS P., C.P.A.; U. S. Navy.
- OLSHEN, J. W., C.P.A.; Room 1200, 167 Broad Street, New York 5, New York.
- RUSSELL, CARLOS L., C.P.A.; Quartermaster Depot, Army Base, Boston, Massachusetts.
- ST. JOHN, NEWTON D., C.P.A.; 119 W. 40th Street, New York 18, New York.
- SENSENEY, CHARLES G., C.P.A.; 4623 Alton Place, N. W., Washington 16, D. C.
- SIGAL, MYER O., C.P.A.; 314 Chamber of Commerce Building, Atlanta, Georgia.
- WARMACK, WILLIAM J., C.P.A.; 5025 42nd Street, N. W., Washington, D. C.
- WHITFIELD, GEORGE B., C.P.A.; 141 W. Jackson Boulevard, Chicago, Illinois.
- BARNES, M. H., P.A.; *M. H. Barnes & Co.*, 15 Drayton Street, Savannah, Ga.
- BOYLE, JOHN C., P.A.; 415 Crozier Building, Chester, Pennsylvania.
- CHASSEVENT, GEORGES R., P.A.; Room 1917, 342 Madison Avenue, New York 17, New York.
- CRABER, J. C., P.A.; 923 Commercial Building, P. O. Box 625, Shreveport, Louisiana.
- GLUNTS, JAMES D., P.A.; *James D. Glunts & Company*, 31 Milk Street, Boston 9, Massachusetts.
- HORWATH, ERNEST B., P.A.; *Horwath & Horwath*, 551 - 5th Avenue, New York, New York.
- HORWATH, JOHN N., P.A.; *Horwath & Horwath*, 100 W. Monroe Street, Chicago, Illinois.
- LEPPARD, WILLIAM MARION, P.A.; 1505 Candler Building, Atlanta, Georgia.
- MERRIN, FRANK R., P.A.; 5003 S. Main Boulevard, Houston 4, Texas.
- SCHWARTZ, MAX, P.A.; 945 Main Street, Bridgeport, Connecticut.
- TOTH, LOUIS, P.A.; *Horwath & Horwath*, 41 E. 42nd Street, New York, New York.

PUBLIC ACCOUNTANTS

CHAPTER 473 AS AMENDED BY CHAPTER 24164—1947

PUBLIC ACCOUNTANTS

- | | | | |
|--------|---|--------|---|
| 473.01 | Definition of terms used in chapter. | 473.17 | Use of "Certified Public Accountants" and "Public Accountants" in firm name. |
| 473.02 | "Public Accounting" defined. | 473.18 | Records, etc., to remain property of accountant. |
| 473.03 | State board of accountancy; terms and qualifications. | 473.19 | Certificates granted to holders from other states. |
| 473.04 | Powers and duties of board. | 473.20 | Revocation of certificate; grounds; procedure. |
| 473.05 | Power of board to enjoin violations and to compel obedience to law or regulations. | 473.21 | Disposition of fees; compensation of board members; disposition of surplus money. |
| 473.03 | Organization of board; to keep record. | 473.22 | Card, sign, etc., as evidence against accountant. |
| 473.07 | Meetings of board; quorum. | 473.23 | Penalty for specific violations. |
| 473.08 | Qualifications of applicant for examination. | 473.24 | Use of title "Certified Public Accountant" and "Public Accountant"; penalty. |
| 473.09 | Application; fee; disposition of fee. | 473.25 | Practicing without certificate unlawful; penalty. |
| 473.10 | Examination of applicants; subjects. | 473.26 | Each member of firm must have certificate; management of office; practicing under an assumed name; penalty. |
| 473.11 | Graduates of Florida universities entitled to take examination. | 473.27 | Occupational licenses. |
| 473.12 | Registration and payment of fees by accountants. | 473.28 | Public accountants entitled to certificates as Certified Public Accountants. |
| 473.13 | Publication of lists of accountants. | | |
| 473.14 | Temporary certificate. | | |
| 473.15 | Communications between accountant and client privileged. | | |
| 473.16 | Unlawful for certificate holders to act as agent for non-resident accountant; exceptions. | | |

473.01 Definition of terms used in chapter.—Whenever the term "certified public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate to practice as a certified public accountant issued under this chapter, or any law of the State of Florida heretofore in force and effect.

Wherever the term "public accountant" is used in this chapter, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of this chapter or any law of the State of Florida.

Wherever the term "board" is used in this chapter, it shall be deemed and construed to mean the state board of accountancy created under this chapter, unless otherwise specified.

473.02 "Public accountancy" defined.—A person, either individually or as a member of a firm or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this chapter:

(1) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(2) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices

accounting, as distinguished from bookkeeping for more than one employer; or

(3) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(4) Who prepares, signs or certifies for clients, reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes, or to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(5) Who in general, or as an incident to such work, renders professional assistance for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(6) Who prepares for another or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records or books of account of such person, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Rule 2(a).—In determining whether or not an individual may be unlawfully engaged in the practice of public accounting, the State Board will look at all the circumstances involved in each particular case.

The offering of his services as an independent contractor; the maintenance of an office for performance of work as distinguished from keeping of books and records at the place of business of the employer; the listing of one's name in the telephone and business directories as an accountant; the employment of others as assistants; all are facts tending to show that an individual is engaged in the practice of public accounting as distinguished from serving as a part-time bookkeeper for one or more employers.

That the description of business activities as "Bookkeeping Service"; "Business or Management Consultant"; "Tax Accountant" and the like, and the avoidance of the names "Public Accountant" and "Certified Public Accountant", merely constitutes a subterfuge to conceal practices which in themselves are in violation of the laws of Florida relating to the practice of public accounting when in fact many of the same services are performed and offered to the public as are legally performed by qualified Certified and Public Accountants.

473.03 State board of accountancy; terms and qualifications.—The governor shall appoint five persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the state board of accountancy of this state, and such persons and their successors in office shall constitute the state board of accountancy and shall have and exercise all the powers and authority vested by law in said board.

All appointments to membership upon said board shall be for four years from the termination of the now existing terms. All persons appointed

to membership upon said board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the board shall be filled by appointment by the governor for the unexpired term. No person shall ever be appointed to membership upon such board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the board.

473.04 Powers and duties of board.—The board is charged with the responsibility for the administration of this chapter and may design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this chapter, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for persons holding certificates under this chapter. Every person practicing as a public accountant or as a certified public accountant in this state shall be governed and controlled by the rules and standards adopted by the board.

(See, standard of professional conduct and rules, at end hereof.)

473.05 Power of board to enjoin violations and to compel obedience to law or regulations.—Whenever it shall appear to the board that any person is violating or about to violate the terms and provisions of this chapter, the board may file a bill in equity in its own name, or proceedings in mandamus in the name of the State of Florida, on its own relation, and by its counsel alleging the facts and praying for an injunction or writ of mandamus as the case may be against such persons, partnership, or corporation, and its members, officers, or directors restraining them from further violating, or commanding them to obey, such law.

Upon proper application and showing that the defendant has not registered as required by the terms and provisions of this chapter, or that the defendant is not in good standing under any certificate that may have been theretofore issued, or is violating any of the provisions of this chapter, or that a certificate to practice accountancy as a public accountant or certified public accountant has been denied said defendant, or suspended or revoked, or that this chapter has been or is about to be, or is being violated or disobeyed, which showing may be made by affidavit, the judge of the court wherein the bill shall be filed shall issue a restraining order or alternative writ of mandamus and upon the final hearing shall grant and issue an injunction including a mandatory injunction or a peremptory writ of mandamus as prayed upon finding the truth and sufficiency of the bill or petition as the case may be.

The court may enforce said injunction or writ of mandamus by punishment for contempt, and by such writs and process, mesne or final, as are permitted to circuit courts and shall make such other orders or decrees as its discretion and the rules shall require. Such injunction or writ may be limited in time, perpetual or conditional, as may be necessary and proper to the enforcement of this chapter. The laws of the state now in force, and the rules of the supreme court regulating appeals in similar cases shall apply to appeals in cases brought under this section.

473.06 Organization of Board; to keep records.—The board shall annually elect one of its members as chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for and of those receiving certificates under this chapter, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence of all of the courts of this state.

473.07 Meetings of board; quorum.—Three members of the board shall constitute a quorum at any meeting duly called in accordance with the rules adopted by the board. The board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this chapter. The time for holding such examinations shall be fixed by the rules of the board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the board.

473.08 Qualifications of application for examination.—Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one years, or good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the specifications specified in the rules of the board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this state as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this state for at least twelve months immediately preceding the filing of his application.

Rule 8(a) Employment, work and services in any Federal, State, County, District or Municipal Governmental service or agency, does not constitute experience in the practice of public accounting under the Act for the purpose of qualifying a person to take the Certified Public Accountant's examination, even though such employment, work, or service should be under the supervision of a person who is himself a Public Accountant or a Certified Public Accountant, except that an applicant who holds a degree in business administration from a recognized college or university and who has majored in accounting and who has completed three years as an auditor with the office of the State Auditor of the State of Florida may, upon proper application, take the examination for certified public accountant.

473.09 Application; fee; disposition of fee.—All persons desiring to receive a permit to practice as a certified public accountant in this state shall file a written application for leave to take an examination before the board and such application shall be upon a form prescribed by the board,

and shall be signed and sworn to by the applicant. Each applicant shall remit to the board, at the time of filing such application, the sum of twenty-five dollars, which said sum of money shall be retained by, and become the property of the board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied, the said sum of money shall be returned to the applicant. All moneys received and collected by the board from applicants shall be disposed of in the manner provided by this chapter for the disposition of other funds coming into the hands of said board.

Rule 9(a) Applicants for permission to sit in the regular semi-annual examinations of the board in May and November each year shall be filed with the board not less than sixty days before said examinations take place.

Rule 9(b) The acceptance by this board of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations by the board, but the board reserves the right to cancel any such acceptance by issuing notice thereof in writing or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.

473.10 Examination of applicants; subjects.—The board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the board in rules to be adopted in accordance with this chapter. The board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in theory of accounts, practical accountancy, auditing, commercial law as affecting accountancy, and such other related subjects as shall be specified by the board.

Rule 10(a) Examinations shall be held in the months of May and November in each year simultaneously, in the cities of Jacksonville, Tampa, and Miami. Notice of the time and place of the examination shall be mailed to each candidate whose application to take the examination shall have been filed with and approved by the board.

Examinations shall be held in the following subjects: (1) Auditing, (2) Commercial Law, (3) Theory of Accounts, and (4) Accounting Practice. All question papers, stationery, etc., furnished by this board shall remain its property and must be returned whether used or not.

Answers to the examination questions, identified by use of the proper question number, must be submitted by the respective candidates on blanks furnished by the board and must be completed in the time allotted for each subject, which will be stated on the examination papers. Answers may be written in pencil or ink; however, credit will not be given for solutions that are illegible.

Each candidate shall be furnished a numbered identification card upon which he shall sign his name and address and then seal in an envelope and deliver to the examiner in charge. Thereafter the candidate shall identify his answers by noting such numbers on each sheet thereof and in no other

manner. The signing of his name, initials or identification mark other than such number shall be sufficient cause for the rejection of his papers.

Reference by any candidate during the examination to books or other matters or the exchange of information with other persons shall be considered misconduct sufficient to bar the candidate from further participation in the examination.

A grade of not less than 75 is hereby prescribed as a passing grade for each subject. If a candidate shall receive a passing grade in all four subjects of the examination he shall upon approval by the board be issued a certificate as a certified public accountant. If a candidate shall receive a passing grade in any two or more of the four subjects of the examination he may be conditioned in the other subject or subjects and may complete his examination in any one or all of the next three consecutive examinations. If such conditioned candidate shall receive a passing grade in the remaining subject or subjects in such next three consecutive examinations, he shall upon approval by the board be issued a certificate as a certified public accountant. Failure to receive a passing grade in such manner within such next three consecutive examinations shall lapse the credit for the subjects passed and the candidate shall then be required to again be examined in all subjects.

The Secretary shall communicate to each applicant in writing the decisions of the board reached in his case, which shall state the grade received on each subject of the examination. After three years the answers may be destroyed in the presence of a majority of the board.

Rule 10(b) Any certificate to practice as a Certified Public Accountant or Public Accountant issued by this board shall be signed by the chairman and by the secretary and by at least one other member of the board, and shall be executed under the seal of the board.

473.11 Graduates of Florida universities entitled to take examination.—Any person who has completed a four-year course in accountancy at either of the two Florida universities and, thereafter, completed one year of work in a registered accountant's office shall be entitled to take an examination to become a certified public accountant.

473.12 Registration and payment of fees by accountants.—Each person holding a certificate as a certified public accountant or certificate as a public accountant, whether granted under this chapter or under any other law of the State of Florida, shall, between the first day of January and the thirty-first day of March, in each year, notify the board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall then be a member. At the time of transmitting such information he shall pay to the secretary of the board a registration fee each year in an amount to be established by the board; provided, however, that such registration fee shall not exceed the sum of \$25.00 for any one year.

Thereupon, the board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be, for said year. If any person holding a certificate as a

certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this Section, then at any time thereafter the board may give notice to such person by registered mail, at his address shown upon the records of the board, requiring such person to register and pay such fee within thirty days after the mailing of such notice. If such person shall fail to register and pay the said fee within the said period of thirty days, the board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have been reinstated by the board after having registered and paid all delinquent registration fees, as provided in this chapter; provided that if such person shall fail to register and pay such annual fee for a period of five consecutive years, the board may, before reinstating such person, require him to pass an examination prescribed by the board for reinstatement, which examination may be oral or written, in the discretion of the board.

Rule 12(a) Annual registration cards of certified public accountants and public accountants shall be signed by the Chairman and the Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

Rule 12(b) Any Certified Public Accountant, or Public Accountant, using the term "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term, "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

473.13 Publication of list of accountants.—The board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the board be for the best interest of the profession of public accounting in the State of Florida.

473.14 Temporary certificate.—The board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida.

No such temporary certificate shall be valid for more than ninety days after its issuance, and no certificate shall cover more than one engagement, and no certificate shall be issued to any firm or copartnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another state or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the board the sum of ten dollars which shall be disposed of as other moneys are required to be disposed of under this chapter

Rule 14(a) Applications for license to temporarily practice public accounting in the State of Florida shall be made in writing and shall be approved by the quorum of the members of the board.

Rule 14(b) Temporary licenses to practice as a public accountant shall be signed by the Chairman and Secretary of this board, only, and shall have imprinted thereon a likeness of the seal of this board.

473.15 Communications between accountant and client privileged.—All communications between certified public accountants and public accountants and the person for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants in their professional capacity concerning the business and affairs of clients shall be deemed privileged communications in all of the courts of this state, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

473.16 Unlawful for certificate holder to act as agent for non-resident accountant; exceptions.—It is unlawful for any person holding a certificate as certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this chapter to practice public accounting in this state, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this state under the provisions of this chapter, provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who were or was represented on June 25, 1931, in the State of Florida, by a representative, agent or manager, shall be permitted to continue to be represented in this state by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the board first being had and obtained.

Rule 16(a) Out-of-State Accountants and/or firms of Accountants practicing in the State of Florida, in accordance with the provisions of Section 473.16 shall show on their business stationery the name and address of his or their representative, agent or manager, in the State of Florida.

Rule 16(b) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

473.17 Use of “Certified Public Accountants” and “Public Accountants” in firm name.—Any firm, every member of which is a certified public accountant, after registering the firm name with the board, may use the designation “Certified Public Accountants” in connection with the firm name.

Any firm, every member and resident manager of which is either a certified public accountant or public accountant, after registering the firm name with the board, may use the designation “Public Accountants” in connection with the firm name.

Rule 17(a) Any Certified Public Accountant, or Public Accountant, using the term, “and Company”, to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term “and Company” shall not be used by any Certified Public Accountant, or Public Accountant practicing as an individual.

Rule 17(b) The business stationery of firms practicing public accountancy in Florida under Section 473.17 of this law, shall show thereon the names of all members of the firm.

Rule 17(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

Rule 17(d) The use of letters or terms descriptive of a practitioner’s accounting qualifications, other than the terms “Certified Public Accountant” or “Public Accountant” as provided by law, is prohibited. Typical terms prohibited under this rule are: “Registered Accountant”; “Licensed Accountant”; “Certificate No.”; and/or “State Certificate ”.

473.18 Records, etc., to remain property of accountants.—All statements, records, schedules and memoranda made by a certified public accountant or a public accountant or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

473.19 Certificates granted to holders from other states.—The board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another State or political subdivision of the United States, or who holds a valid and unre-

voked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided, the applicant has complied with the provisions of this chapter and the rules of the board. The board shall not be required to issue any certificate under the provisions of this section unless (1) the original certificate was secured as the result of an examination which in the judgment of the board was the equivalent of the standard established by it, and, (2) the applicant has been engaged in the practice of public accountancy in Florida as a full-time employee of a certified public accountant, as defined in this Chapter, for a period of two (2) years, and is a resident, having resided continuously in the State of Florida for a period of two (2) years, and (3) the state or country issuing the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this State, and, (4) the board is otherwise fully satisfied as to the moral and technical fitness of the applicant.

Rule 19(a) No certificate as Certified Public Accountant shall be issued to any person under the provisions of Section 473.19 unless the person applying for such certificate shall, at the time of making application for such certificate reside in the State of Florida.

Rule 19 (b) Applications for reciprocal certificates to be issued under Section 473.19 of the law, must be accompanied by a fee of \$25.00 to cover cost of certificate, postage, etc.

Rule 19(c) Applications for certificates shall be made in writing and may be approved by a quorum of the members of the board.

473.20 Revocation of certificates; grounds; procedure.—Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the board:

- (1) That such prson has been guilty of an act described in 473.23; or
- (2) That such person has been convicted of a felony; or
- (3) That the certificate was obtained by fraud or deceit; or
- (4) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or
- (5) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the board did not have knowledge at the time of the issuance of the certificate; or
- (6) That any reason exists which would have justified the refusal of the certificate in the first instance; or
- (7) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or
- (8) That such person is a habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons of professional ethics promulgated by the board.

No certificate shall be revoked or the operation thereof suspended, until

after the board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under the chapter and for the filing of charges against any such person by the board itself.

When any such complaint or charge shall be filed, a copy thereof shall be mailed, under the direction of the board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing thereon will be had before the board at a time and place to be specified, not less than thirty days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the board, as the case may be.

At the time fixed for such hearing, or at any adjournment which may be granted by the board, the matter shall proceed to hearing. The board, in its discretion, may be represented by counsel employed by the board. If the complaint or charge shall be sustained, the board may enter an order revoking or suspending the certificate as provided by this chapter, or may censure the holder of the certificate. If the complaint or charge is not sustained, an order shall be entered by the board exonerating the holder of the certificate.

Rule 20(a) Section 1: If the board should learn, or if it should be called to the attention of the board, that grounds exist or might exist for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant or as a Public Accountant, said board shall investigate such grounds, and if the board shall be of the opinion that a reasonable basis exists for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall file a charge against the person holding such certificate, which charge shall generally set forth facts constituting the alleged ground or grounds for the revocation, cancellation or suspension of such certificate, and said charges shall be signed by the Chairman and Secretary of the board, or by any three members thereof, and when any such charge shall have been filed, a copy thereof, signed in the same manner as the original, shall be mailed by registered mail to the person against whom such charge is made at the address of such person as shown upon the records of the board, together with a notice signed by the Chairman and Secretary of the board, or by any three members thereof, that a hearing will be had before the board at a time and place to be specified not less than thirty days after the mailing of such notice.

Section 2: In the event that anyone other than a member of the State Board of Accountancy should send to or file with the board a written complaint setting forth facts which constitutes or which might constitute grounds for the revocation, cancellation or suspension of any certificate to practice as a Certified Public Accountant, or as a Public Accountant, the board shall investigate such complaint and, if it finds that a reasonable basis exists for the revocation, cancellation or suspension of any such

certificate under the provisions of Section 473.20, Florida Statutes 1941, the board may either file a charge and send notice to the holder of any such certificate in accordance with the provisions of Section 1, hereof, or the board may send by registered mail a copy of such complaint received by the board to the holder of such certificate, together with a notice that a hearing thereon will be had before the board at a time to be specified, not less than thirty days after the mailing of such notice; and, if a copy of such complaint received by or filed with the board is sent to the person against whom such complaint is made, the copy so sent need not contain the original signature of the person making such complaint, but such copy shall be certified as being a true and correct copy of the original complaint by the Chairman and the Secretary of the board, or by any three members thereof.

473.21 Disposition of fees; compensation of board members; disposition of surplus money.—All moneys collected by the board from fees prescribed or authorized to be charged by this chapter, shall be received and accounted for by the board or by the secretary of the board, under its direction. Such moneys shall be deposited in the State Treasury, and the same is hereby appropriated to defray expenses of administration of this chapter, which shall include the per diem and actual traveling expenses of the members of the board and the secretary in attending official meetings; the salary of the secretary and incidental expenses of administration; the costs of taking testimony and procuring the attendance of witnesses before the board or its committees; office help and clerical help for the chairman of the board; costs of all legal proceedings taken under the provisions of this chapter for the enforcement thereof; costs of educational programs for the benefit of practicing certified public accountants, practicing public accountants and their employees, and all publicity campaigns and activities to inform the public of the character and value of the services rendered by certified public accountants and public accountants. Each member of the board shall be paid a per diem, not to exceed ten dollars (\$10.00) per day, for time actually expended in pursuance of the duties imposed by this chapter; provided, that expenses incurred under this chapter shall not be a charge on any funds of the State of Florida other than those collected as fees under the provisions of this chapter. All bills shall be audited and approved by the board or by a committee of the board appointed for that purpose.

473.22 Card, sign, etc., as evidence against accountant.—The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a person's name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this chapter, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

473.23 Penalty for specific violations.—Any person:

(1) Who shall use any other term than certified public accountant or the abbreviation C.P.A. to indicate that he is a public accountant with a specially granted title; or

(2) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional accountants, unless such society, association or organization has been officially recognized by the board; or

(3) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants", unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the state board of accountancy of this state; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state, or states, other than Florida, may hold out to the public that such individual is or that such individuals are, so qualified; or

(4) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(5) Who shall, as a member of a firm, announce either in writing or printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants or certificates as certified public accountants within the meaning of this chapter; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the state board of accountancy of this state, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a state or states, other than Florida, may hold out to the public that such individual is, or that such individuals are so qualified; or

(6) Who shall, as an officer of a corporation, permit it to practice public accounting; or

(7) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the board; or

(8) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the board; or

(9) Who shall practice, or hold himself out as qualified to practice, as a certified public accountant or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(10) Who shall practice as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this chapter; or

(11) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this chapter; or

(12) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by the board, or under cover of a certificate obtained illegally or fraudulently; or

(13) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(14) Who shall attempt by any subterfuge to evade the provisions of this chapter while practicing public accounting; or

(15) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared the work was not such certified public accountant or public accountant, except when such person is the employee of a certified public accountant or public accountant, or firm of certified public accountants or public accountants;

Shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars for each offense or imprisonment in the county jail for a period not exceeding six months.

473.24 Use of titles “certified public accountant” and “public accountant” penalty.—Any person who shall receive from the board under this chapter, or who shall have heretofore received from the board, a certificate to practice as a certified public accountant, shall be styled and known as a “certified public accountant”, and no other person shall assume to use such title or the abbreviation “C.P.A.” or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant.

Any person who has heretofore received from the board a certificate of authority to practice as a public accountant shall be styled and known as a “Public Accountant” and no other person, except a certified public accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this state.

Any person holding a proper certificate of authority to practice as a public accountant in the State of Florida, and who is in good standing thereunder, and who holds a certificate as a certified public accountant issued by or under the authority of another state or political subdivision of the United States, may use the letters “C.P.A.” after his name, provided he shows immediately after such letters the name of the state or political subdivision as aforesaid under whose authority such certificate was issued.

Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction shall be punished by a fine of not more than five hundred dollars or imprisonment in the county jail for not more than six months.

Rule 24 (a) The use of letters or terms descriptive of a practitioner’s accounting qualifications, other than the terms Certified Public Accountant

or Public Accountant as provided by law, is prohibited. Typical terms prohibited under this rule are: "Registered Accountant"; "Licensed Accountant"; "Certificate No."; and/or "State Certificate".

473.25 Practicing without certificate unlawful; penalty.—No person may practice in this state as a certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this chapter.

Any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars, or by imprisonment in the county jail for not more than six months.

473.26 Each member of firm must have certificate; management of office; practicing under an assumed name; penalty.—It shall be unlawful for any person to engage in the practice of public accounting in this State as a member of a firm unless he shall be the holder of a certificate as a public accountant or a certificate as a certified public accountant, issued by the Board. It shall be unlawful for any office of a public accountant or certified public accountant in Florida to be managed by anyone other than a certified public accountant or public accountant, registered as such in Florida; provided, however, that, if on May 1, 1947, any office of a public accountant or certified public accountant was and continues to be managed by a person who is not a certified public accountant or public accountant registered as such in Florida, such person so managing said office shall be permitted to continue managing said office until May 1, 1950. No person shall practice public accounting in this State under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation. Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than five hundred dollars or by imprisonment in the county jail for not more than six months."

Rule 26(a) Any Certified Public Accountant, or Public Accountant, using the term, "and Company", to indicate other members of the firm, must show on its business stationery all of the names of the members of said firm. The term "and Company" shall not be used by any Certified Public Accountant, or Public Accountant, practicing as an individual.

Rule 26(b) The business stationery of firms practicing public accountancy in Florida shall show thereon the names of all members of the firm. All firm names shall be registered with the State Board of Accountancy.

Rule 26(c) The use of any name prohibited by the provisions of this law by any individual or firm, shall be deemed sufficient to authorize the State Board of Accountancy in its discretion to refuse to issue, or if issued, to withhold registration cards from such individual or firm, so violating the provisions of this law, and to omit the name or names of such individuals or firm and the individual members thereof from the list of registered

accountants published in accordance with the provisions of this law, until such individual or firm shall comply with the provisions of this law, and these rules.

473.27 Occupational licenses.—Any state, county, or municipal official charged with the duty of collecting occupational taxes and issuing occupational licenses shall not issue to any person an occupational license to practice accountancy unless said person so applying for an occupational license shall produce to said official a registration card for the year in which application is made issued by the State Board of Accountancy showing that said applicant is the holder of a license to practice as a public accountant or as a certified public accountant under the provisions of the laws of this State.

473.28 Public accountants entitled to certificates as certified public accountants.—Any person of good moral character who holds a certificate of authority in good standing from the State Board of Accountancy to practice as a public accountant as his principal occupation pursuant to the provisions of this Chapter, and who has been engaged in such practice in this State for a period of ten years next preceding the effective date of this law, may be issued a certificate, under rules prescribed by the Board as to qualifications and fitness, to practice as a certified public accountant by the said Board upon application therefor made within sixty days after the effective date of this law and payment of the fees and the licenses as required by law; provided, that said rules prescribed by the Board as to qualifications and fitness shall be reasonable and any examination required of said public accountants shall be fair and practical and take into consideration the fact that said applicants are of mature age and have dealt only with accounting as usually practiced in the State of Florida; and provided, that absence while serving in the armed forces of the United States or of any of the Allied Powers shall be construed as such practice for the period of such absence; and provided, further, that the authority of the Board to issue certificates as certified public accountants under the provisions of this section shall expire April 1, 1949.

**A STANDARD OF PROFESSIONAL CONDUCT AND RULES
DEFINED UNETHICAL PRACTICES FOR PERSONS
HOLDING CERTIFICATES UNDER CHAPTER
473 FLORIDA STATUTES 1941**

1. All former rules are hereby revoked.
2. These rules may be amended at any time by the vote of any three members of the Board.
3. A Certified Public Accountant or Public Accountant shall not allow any person to practice in his name who is not in partnership with him or in his employ, and shall not certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, or a member of his firm, or associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 473.20 of the above named law.
4. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant, or the acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant, practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountant, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to the laity as an incident of service to clients, is wrongful conduct under the provisions of Section 473.20 of the above named law.
5. In expressing an opinion on representations in financial statements which he has examined, a Certified Public Accountant or Public Accountant shall be held guilty of wrongful conduct under Section 473.20 if: (a) He fails to disclose a material fact known to him which is not disclosed in the financial statements but disclosure of which is necessary to make the financial statements not misleading; or (b) He fails to report any material misstatement known to him to appear in the financial statement; or (c) He is grossly negligent in the conduct of his examination or in making his report thereon; or (d) He fails to acquire sufficient information to warrant expression of an opinion, or his exceptions are sufficiently material to negative the expression of an opinion; or (e) He fails to direct attention to any material departure from generally accepted accounting principles or to disclose any material omission of generally accepted auditing procedure applicable to the circumstances.
6. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business (by any court or commission, committee or other tribunal established by law) or who in his professional work or business has been guilty of conspiracy to defraud the government of the United States

of America in any matters relating to Federal Income Tax, or Federal Estate Tax, or who has been barred from practice before the Treasury Department of the United States of America on account of being charged with having prepared fraudulent tax returns of any kind for a taxpayer, is deemed guilty of wrongful conduct under Section 473.20 of the above named law.

7. Proof of conviction of any crime of offense against the public involving moral turpitude shall constitute prima facie proof of wrongful conduct as provided in Section 473.20, of the above named law.
8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant involving Income Tax, Estate Tax or other tax matters, with which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Sub-division thereof, is deemed guilty of wrongful conduct under Section 473.20, of the above named law.
9. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named law, who enters into a contract, expressed or implied, to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he has agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement with such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 473.20 of the above named law. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.
10. The suspension and/or revocation by the Board issuing same of a

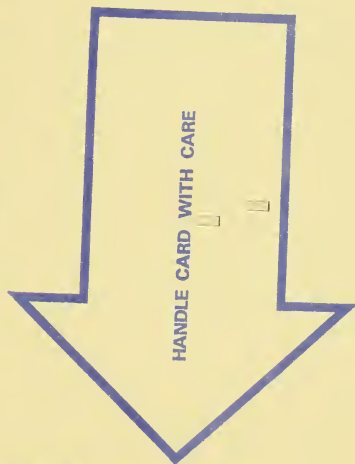
11. That any Certified Public Accountant or Public Accountant is subject to suspension who hires anyone or has anyone in his employ who has had his certificate revoked by the State Board of Accountancy, or has been disbarred by the Treasury Department or has been convicted of a felony.

[illegible]

657
F6
1946-47
C.2

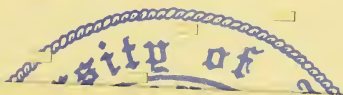
BUSINESS
ADM.

**1) INSERT CARD
IN DATA COLLECTOR**



**2) RETURN CARD
TO BACK POCKET**

1946/47C2#



UNIVERSITY OF FLORIDA



3 1262 09131 0325

FLARE